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Regulations

TITLE 24—HOUSING CREDIT

Chapter IV—Home Owners' Loan Association

PART 402—LOAN SERVICE DIVISION

[Bulletin 178]

MISCELLANEOUS AMENDMENTS

The fourth paragraph of § 402.25–25 [1] which reads as follows:

§ 402.25–25 *Losses over $100; home owner cases.* * * *

Recommendations (a) and (b) shall not be made in any case where the amount of the loss is in excess of $300. is hereby revoked.

The first paragraph of § 402.25–27 [1] is amended to read as follows:

§ 402.25–27 *Restoration referred to Reconditioning Section; home owner cases over $300.* * * *

In cases where the amount of the loss is in excess of $300 and the Regional Manager directs the loss proceeds to be used in the restoration of the security property under the supervision of the Reconditioning Section, the Control Supervisor shall so advise the home owner and the case shall be referred to the Reconditioning Supervisor, together with one copy of Form 115.

(Effective February 26, 1943)

(Secs. 4 (a), 4 (k), 48 Stat. 129, 132, as amended by section 13, 48 Stat. 647; 12 U.S.C. 1463 (a), (k), E.O. 9070, 7 F.R. 1529)

[SEAL] J. FRANCIS MOORE, *Secretary.*

[F. R. Doc. 43-3252; Filed, March 1, 1943; 2:21 p. m.]

PART 407—TREASURY DIVISION

[Bulletin 180]

SIGNATORIES

Section 407.15 [2] shall be amended to read as follows:

§ 407.15 *Signatories.* The Regional Treasurer and the Assistant Regional Treasurer in each Regional Office are authorized, individually, to sign checks drawn on the Regional Working Fund maintained with the Treasurer of the United States for their respective region. All checks in excess of $1,000 drawn on such accounts shall be countersigned by the Regional Manager, an Assistant Regional Manager, a Deputy Assistant Regional Manager or an Assistant to the Regional Manager.

(Effective Feb. 1, 1943)

(Secs. 4 (a), 4 (k), 48 Stat. 129, 132, as amended by section 13, 48 Stat. 647; 12 U.S.C. 1463 (a), (k), E.O. 9070, 7 F.R. 1529)

[SEAL] J. FRANCIS MOORE, *Secretary.*

[F. R. Doc. 43-3253; Filed March 1, 1943; 2:21 p. m.]

[1] 7 F.R. 6990.
[2] 7 F.R. 3958.

TITLE 26—INTERNAL REVENUE

Chapter I—Bureau of Internal Revenue

Subchapter A—Income and Excess-Profits Taxes

[T.D. 5234]

PART 19—INCOME TAX UNDER THE INTERNAL REVENUE CODE

MISCELLANEOUS AMENDMENTS

In order to conform Regulations 103 [Part 19, Title 26, Code of Federal Regulations, 1940 Sup.] to certain sections [1] of

[1] Sec. 105 (c) (1)	Nondeductibility of excess-profits tax.
Sec. 105 (c) (2)	Nondeductibility of excess-profits tax.
Sec. 122	Deduction allowable to purchasers for State and local retail sales taxes.
Sec. 123	Deduction for stock and bond losses on securities in affiliated corporations.
Sec. 124 (a)	Deduction for bad debts; general rule.
Sec. 125	Corporate contributions to United States, etc., or for charitable use outside United States deductible.
Sec. 127 (a)	Deduction for medical, dental, etc., expenses.
Sec. 127 (c)	Charitable deductions.
Sec. 128	Deduction of certain amounts paid to cooperative apartment corporation.
Sec. 158 (b)	Deduction denied if foreign tax credit chosen.

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FEDERAL REGISTER

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the Revenue Act of 1942 (Public Law 753, 77th Congress), approved October 21, 1942, such regulations are amended to read as follows:

PARAGRAPH 1. There is inserted immediately preceding § 19.23 (c)–1 the following:

SEC. 105. TAX ON CORPORATIONS. (Revenue Act of 1942, Title I.)

* * * * *

(c) *Nondeductibility of excess-profits tax.* (1) Section 23 (c) (1) (B) (relating to taxes not deductible in computing net income) is amended to read as follows:

(B) war-profits and excess-profits taxes imposed by Title II of the Revenue Act of 1917, Title III of the Revenue Act of 1918, Title III of the Revenue Act of 1921, section 216 of the National Industrial Recovery Act, section 702 of the Revenue Act of 1934, or Subchapter E of Chapter 2, or by any such provisions as amended or supplemented;

(2) Section 23 (c) (2) (relating to special rules for deduction of excess-profits tax) is repealed.

* * * * *

SEC. 122. DEDUCTION ALLOWABLE TO PURCHASERS FOR STATE AND LOCAL RETAIL SALES TAXES. (Revenue Act of 1942, Title I.)

Section 23 (c) (relating to deduction for taxes) is amended by inserting at the end thereof the following new paragraph:

(3) *Retail sales tax.* In the case of a tax imposed by any State, Territory, District, or possession of the United States, or any political subdivision thereof, upon persons engaged in selling tangible personal property at retail, which is measured by the gross sales price or the gross receipts from the sale or which is a stated sum per unit of such property sold, or upon persons engaged in furnishing services at retail, which is measured by the gross receipts for furnishing such services, if the amount of such tax is separately stated, then to the extent that the amount so stated is paid by the purchaser (otherwise than in connection with the purchaser's trade or business) to such person such amount shall be allowed as a deduction in computing the net income of such purchaser as if such amount constituted a tax imposed upon and paid by such purchaser.

SEC. 101. TAXABLE YEARS TO WHICH AMENDMENTS APPLICABLE. (Revenue Act of 1942, Title I.)

Except as otherwise expressly provided, the amendments made by this title shall be applicable only with respect to taxable years beginning after December 31, 1941.

SEC. 158. FOREIGN TAX CREDIT. (Revenue Act of 1942, Title I.)

* * * * *

(b) *Deduction denied if credit chosen.* Section 23 (c) (1) (C) (relating to deduction from gross income for taxes) is amended to read as follows:

(C) income, war-profits, and excess-profits taxes imposed by the authority of any foreign country or possession of the United States, if the taxpayer chooses to take to any extent the benefits of section 131.

(c) The amendments made by subsections (a) and (b) shall be applicable with respect to taxable years beginning after December 31, 1940.

* * * * *

PAR. 2. Section 19.23 (c)–1, as amended by Treasury Decision 5086, approved October 10, 1941, is further amended as follows:

A. By inserting immediately before the first sentence the following heading: "(a) *In general.*"

B. By striking out "and section 702 of the Revenue Act of 1934" in the third sentence and inserting "section 702 of the Revenue Act of 1934, and, with respect to taxable years beginning after December 31, 1941, subchapter E of chapter 2" in lieu thereof.

C. By inserting "and before January 1, 1942," immediately after "December 31, 1940," in the fourth sentence.

D. By striking out the fifth sentence and inserting in lieu thereof the following:

Income, war-profits, and excess-profits taxes imposed by the authority of any

foreign country or possession of the United States are, for taxable years beginning prior to January 1, 1941, deductible from gross income in cases where the taxpayer does not signify in his return his desire to have to any extent the benefits of section 131 (relating to credit for taxes of foreign countries or possessions of the United States). Such taxes are, for taxable years beginning after December 31, 1940, deductible from gross income for any taxable year in cases where the taxpayer does not choose to take to any extent for such taxable year the benefits of section 131. (See the last sentence of section 131 (a).)

E. By inserting at the end thereof the following new paragraphs:

(b) *State and local sales taxes.* For taxable years beginning after December 31, 1941, amounts representing sales taxes paid by a purchaser of services or tangible personal property are deductible by such purchaser as taxes, provided they are not paid in connection with his trade or business. The fact that, under the law imposing it, the incidence of the sales tax does not fall on the purchaser is immaterial. The requirement of section 23 (c) (3) that the amount of the tax must be separately stated will be deemed complied with where it clearly appears that the tax was added to the sales price and collected or charged as a separate item. It is not necessary, for the purposes of this section, that the purchaser be furnished with a sales slip, bill, invoice, or other statement on which the tax is separately stated. Where the law imposing the sales tax for which the taxpayer seeks a deduction contains a prohibition against the seller absorbing the tax, or a provision requiring a posted notice stating that the tax will be added to the quoted price, or a requirement that the tax be separately shown in advertisements or separately stated on all bills and invoices, it is presumed that the amount of the sales tax was separately stated at the time paid by the purchaser.

As used in this section the term "sales tax" means a tax imposed by any State, Territory, District, or possession of the United States, or any political subdivision thereof upon persons engaged in selling tangible personal property at retail, which is measured by the gross sales price or the gross receipts from the sale, or which is a stated sum per unit of such property sold. The term also includes a tax imposed by such authorities upon persons engaged in furnishing services at retail, which is measured by the gross receipts for furnishing such services.

PAR. 3. Section 19.23 (c)-4, as added by Treasury Decision 5086, is amended by striking out the word "The" at the beginning of the section and inserting in lieu thereof the following: "With respect to taxable years beginning after December 31, 1940, and before January 1, 1942, the".

PAR. 4. There is inserted immediately preceding § 19.23 (g)-1 the following:

SEC. 123. DEDUCTION FOR STOCK AND BOND LOSSES ON SECURITIES IN AFFILIATED CORPORATIONS. (Revenue Act of 1942, Title I.)

(a) *Stock losses.*

(1) *In general.* Section 23 (g) (relating to capital losses) is amended by inserting at the end thereof the following:

(4) *Stock in affiliated corporation.* For the purposes of paragraph (2) stock in a corporation affiliated with the taxpayer shall not be deemed a capital asset. For the purposes of this paragraph a corporation shall be deemed to be affiliated with the taxpayer only if:

(A) at least 95 per centum of each class of its stock is owned directly by the taxpayer; and

(B) more than 90 per centum of the aggregate of its gross incomes for all taxable years has been from sources other than royalties, rents, dividends, interest, annuities, or gains from sales or exchanges of stocks and securities; and

(C) the taxpayer is a domestic corporation.

(2) *Technical amendment.* Section 23 (g) (3) is amended by inserting before "subsection" the following "paragraph (2) of".

(b) *Bond, etc., losses.* For losses on bonds, etc., of affiliated corporations, see amendment made to section 23 (k) by section 124 of this Act.

SEC. 101. TAXABLE YEARS TO WHICH AMENDMENTS APPLICABLE. (Revenue Act of 1942, Title I.)

Except as otherwise expressly provided, the amendments made by this title shall be applicable only with respect to taxable years beginning after December 31, 1941.

PAR. 5. There is inserted immediately after § 19.23 (g)-1 the following:

§ 19.23 (g)-2 *Loss on stock of affiliate.* If, for any taxable year beginning after December 31, 1941, a taxpayer is a domestic corporation and is affiliated, within the definition in section 23 (g) (4), with another corporation, the stock in such affiliated corporation owned by the taxpayer is not considered to be a "capital asset" of the taxpayer for the purpose of determining the loss from the worthlessness of such stock within the provisions of section 23 (g) (2) and § 19.23 (g)-1. For the purposes of section 23 (g) (2), section 23 (g) (4), § 19.23 (g)-1, and this section, a corporation shall be deemed to be affiliated with the taxpayer only if all the following factors are present:

(a) The taxpayer owns directly at least 95 percent of each class of the stock of such corporation,

(b) More than 90 percent of the aggregate of the gross incomes of such corporation for all the taxable years during which it has been in existence has been from sources other than royalties, rents, dividends, interest, annuities, or gains from sales or exchanges of stocks and securities, and

(c) The taxpayer is a domestic corporation.

Example. Corporation P, a domestic manufacturing corporation which makes its income tax returns on the calendar year basis, owns 100 percent of each class of the stock of Corporation S, and, in addition, 4 percent of the common stock (the only class of stock) of Corporation R which it acquired in 1936. Corporation S, a domestic manufacturing corporation which makes its income tax returns on the calendar year basis, owns 96 percent of the common stock of Corporation R which it acquired in 1934. It is established that the stock of Corporation R, which has from its inception derived all its gross income from manufacturing operations, became worthless during 1942. Since Corporation P does not own directly at least 95 percent of the stock of Corporation R, and therefore for the purposes of section 23 (g) (4) and this section is not affiliated with Corporation R, the stock of such corporation is a capital asset. Any loss upon such stock, under section 23 (g) (2), will be considered to be a loss from the sale or exchange of a capital asset. Since such stock was held for more than six months, such loss shall be considered a long-term capital loss under section 117. (See also section 117 (d).) Since Corporation R is deemed to be affiliated with Corporation S for the purposes of section 23 (g) (4) and this section, the stock of Corporation R is not a "capital asset" in the hands of Corporation S for the purposes of section 23 (g) (2) and § 19.23 (g)-1. Consequently, in computing the net income of Corporation S for 1942, any loss upon such stock, under section 23 (f), will be deducted as an ordinary loss and will not be circumscribed by the provisions of section 23 (g) or section 117.

With respect to losses for taxable years beginning after December 31, 1941, on bonds and similar securities, as defined in section 23 (k) (5), of a corporation affiliated with the taxpayer, as provided in such section, see § 19.23 (k)-4.

PAR. 6. There is inserted immediately preceding § 19.23 (k)-1 the following:

SEC. 124. DEDUCTION FOR BAD DEBTS, ETC. (Revenue Act of 1942, Title I.)

(a) *General rule.* Section 23 (k) (relating to bad debts and securities becoming worthless) is amended to read as follows:

(k) *Bad debts.*

(1) *General rule.* Debts which become worthless within the taxable year; or (in the discretion of the Commissioner, a reasonable addition to a reserve for bad debts); and when satisfied that a debt is recoverable only in part, the Commissioner may allow such debt, in an amount not in excess of the part which becomes worthless within the taxable year, as a deduction. This paragraph shall not apply in the case of a taxpayer, other than a bank, as defined in section 104, with respect to a debt evidenced by a security as defined in paragraph (3) of this subsection. This paragraph shall not apply in the case of a taxpayer, other than a corporation, with respect to a non-business debt, as defined in paragraph (4) of this subsection.

(2) *Securities becoming worthless.* If any securities (as defined in paragraph (3) of this subsection) become worthless within the taxable year and are capital assets, the loss resulting therefrom shall, in the case of a taxpayer other than a bank, as defined in section 104, for the purposes of this chapter, be considered as a loss from the sale or exchange, on the last day of such taxable year, of capital assets.

(3) *Definition of securities.* As used in paragraphs (1), (2), and (4) of this subsection the term "securities" means bonds, debentures, notes, or certificates, or other evidences of indebtedness, issued by any corporation (including those issued by a government or political subdivision thereof), with interest coupons or in registered form.

(4) *Non-business debts.* In the case of a taxpayer, other than a corporation, if a non-business debt becomes worthless within the taxable year, the loss resulting therefrom shall be considered a loss from the sale or exchange, during the taxable year, of a capital asset held for not more than 6 months. The term "non-business debt" means a debt other than a debt evidenced by a security as

defined in paragraph (3) and other than a debt the loss from the worthlessness of which is incurred in the taxpayer's trade or business.

(5) *Securities of affiliated corporations.* Bonds, debentures, notes or certificates, or other evidences of indebtedness issued with interest coupons or in registered form by any corporation affiliated with the taxpayer shall not be deemed capital assets for the purposes of paragraph (2) and paragraph (1) shall apply with respect to such debt except that no such deduction shall be allowed under such paragraph with respect to any such debt which is recoverable only in part. For the purposes of this paragraph a corporation shall be deemed to be affiliated with the taxpayer only if:

(A) at least 95 per centum of each class of its stock is owned directly by the taxpayer; and

(B) more than 90 per centum of the aggregate of its gross incomes for all taxable years has been from sources other than royalties, rents, dividends, interest or annuities or gains from sales or exchanges of stock and securities; and

(C) the taxpayer is a domestic corporation.

* * * * *

(d) *Effective date of amendments.* The amendments made by this section adding the last sentence of section 23 (k) (1) and adding section 23 (k) (4) shall be effective only with respect to taxable years beginning after December 31, 1942; the amendment inserting section 23 (k) (5) and amendments related thereto shall be applicable only with respect to taxable years beginning after December 31, 1941; and the other amendments made by this section shall be effective with respect to taxable years beginning after December 31, 1938.

* * * * *

PAR. 7. There is inserted in lieu of §§ 19.23 (k)–1 to 19.23 (k)–5, inclusive, the following:

§ 19.23 (k)–1 *Bad debts.* (a) Bad debts may be treated in either of two ways:

(1) By a deduction from income in respect of debts which become worthless in whole or in part, or

(2) By a deduction from income of an addition to a reserve for bad debts.

Taxpayers were given a similar option for 1921 to select either of the methods mentioned for treating such debts. (See article 151, Regulations 62.) While ascertainment of worthlessness and charge-off during the taxable year (which were prerequisite to deduction of a bad debt under the law at that time) are no longer required for the allowance of a debt which becomes worthless in a taxable year beginning after December 31, 1938, the method used in the return for 1921 must be used in returns for all subsequent years unless permission is granted by the Commissioner to change to the other method. A taxpayer filing a first return of income may select either of the two methods subject to approval by the Commissioner upon examination of the return. If the method selected is approved, it must be followed in returns for subsequent years, except as permission may be granted by the Commissioner to change to another method. Application for permission to change the method of treating bad debts shall be made at least 30 days prior to the close of the taxable year for which the change is to be effective. (See also § 19.23 (k)–5.)

(b) If, from all the surrounding and attending circumstances, the Commissioner is satisfied that a debt is partially worthless, the amount which has become worthless during the taxable year shall be allowed as a deduction in computing net income. Before a taxpayer may deduct a debt in part, he must be able to demonstrate to the satisfaction of the Commissioner the amount thereof which is uncollectible and the part thereof which has become worthless during the taxable year. If a debt becomes wholly worthless during the taxable year, the amount thereof which has not been allowed as a deduction for any prior taxable year shall be allowed as a deduction for the taxable year. There should accompany the return a statement of facts substantiating any deduction claimed for bad debts. Any amount subsequently received on account of a bad dept or on account of a part of such debt previously allowed as a deduction for income tax purposes, must be included in gross income for the taxable year in which received, except to the extent excludible from gross income under the provisions of section 22 (b) (12), as added by section 116 of the Revenue Act of 1942. In determining whether a debt is worthless in whole or in part the Commissioner will consider all pertinent evidence, including the value of the collateral, if any, securing the debt and the financial condition of the debtor. Partial deductions will be allowed with respect to specific debts only.

Where the surrounding circumstances indicate that a debt is worthless and uncollectible and that legal action to enforce payment would in all probability not result in the satisfaction of execution on a judgment, a showing of these facts will be sufficient evidence of the worthlessness of the debt for the purpose of deduction. Bankruptcy is generally an indication of the worthlessness of at least a part of an unsecured and unpreferred debt. In bankruptcy cases a debt may become worthless before settlement in some instances, and in others only when a settlement in bankruptcy shall have been had. In either case the mere fact that bankruptcy proceedings instituted against the debtor are terminated in a later year, confirming the conclusion that the debt is worthless, will not authorize shifting the deductions to such later year. If a taxpayer computes his income upon the basis of valuing his notes or accounts receivable at their fair market value when received, which may be less than their face value, the amount deductible for bad debts in any case is limited to such original valuation.

(c) Where banks or other corporations which are subject to supervision by Federal authorities (or by State authorities maintaining substantially equivalent standards) in obedience to the specific orders of such supervisory officers charge off debts in whole or in part, such debts shall, to the extent charged off during the taxable year, be conclusively presumed, for income tax purposes, to have become worthless or worthless only in part during the taxable year, as the case may be. But no such debt shall be so conclusively presumed to be worthless or worthless only in part, as the case may be, if the amount so charged off is not claimed as a deduction by the taxpayer at the time of filing the return for the taxable year in which such charge-off takes place. If a taxpayer does not claim a deduction in its return for such a totally or partially worthless debt for the year in which such charge-off takes place, but claims such deduction for the taxable year in which the debt becomes worthless or partially worthless, as the case may be, then such charge-off will be deemed to have been involuntary and the deduction shall be allowed for the year in which the debt becomes worthless or partially worthless, as the case may be.

(d) The provisions of paragraphs (a) and (b) of this section apply to all taxpayers, except that (1) they do not apply in the case of a taxpayer, other than a corporation, with respect to a non-business debt as defined in paragraph (4) of section 23 (k) of the Code; (2) no deduction on account of worthlessness shall be allowed with respect to any debt of the type enumerated in section 23 (k) (5) of the Code which is recoverable only in part; and (3) in the case of taxpayers other than banks as defined in section 104, the term "debts" as used in such subdivisions means obligations to pay fixed or determinable sums of money which are not evidenced by securities as defined in § 19.23 (k)–4.

§ 19.23 (k)–2 *Examples of bad debts.* Worthless debts arising from unpaid wages, salaries, rents, and similar items of taxable income will not be allowed as a deduction unless the income such items represent has been included in the return of income for the year for which the deduction as a bad debt is sought to be made or for a previous year. Only the difference between the amount received in distribution of the assets of a bankrupt and the amount of the claim may be deducted as a bad debt. The difference between the amount received by a creditor of a decedent in distribution of the assets of the decedent's estate and the amount of his claim may be considered a worthless debt. A purchaser of accounts receivable which become worthless is entitled to deduct them, the amount of deduction to be based upon the price he paid for them and not upon their face value.

§ 19.23 (k)–3 *Uncollectible deficiency upon sale of mortgaged or pledged property.* If mortgaged or pledged property is lawfully sold (whether to the creditor or another purchaser) for less than the amount of the debt and the portion of the indebtedness remaining unsatisfied after such sale is wholly or partially uncollectible, the mortgagee or pledgee may deduct such amount (to the extent that it constitutes capital or represents an item the income from which has been returned by him) as a bad debt for the taxable year in which it has become wholly or partially worthless. In addition, if the creditor buys in the mortgaged or pledged property, loss or gain is realized measured by the difference between the amount of those obligations of the debtor which are applied to the purchase or bid price of the property (to the extent that such obligations consti-

tute capital or represent an item the income from which has been returned by him) and the fair market value of the property. The fair market value of the property shall be presumed to be the amount for which it is bid in by the taxpayer in the absence of clear and convincing proof to the contrary. If the creditor subsequently sells the property so acquired, the basis for determining gain or loss is the fair market value of the property at the date of acquisition.

Accrued interest may be included as part of the deduction only if it has previously been returned as income.

§ 19.23 (k)-4 *Worthless bonds and similar obligations.* Except as otherwise provided in section 23 (k) (5), no deduction is allowable under section 23 (k) (1) to any taxpayer (other than a bank as defined in section 104) with respect to a debt evidenced by a security which has become worthless in whole or in part. If a security is a capital asset and becomes worthless during the taxable year, a deduction for the loss resulting therefrom is allowable under section 23 (k) (2) to a taxpayer other than a bank. Such a loss, however, is made subject to the limitations provided in section 117 with respect to sales or exchanges. For the purposes of computing the net income of any taxpayer, other than a bank as defined in section 104, such a loss is to be considered as being sustained from the sale or exchange of the security on the last day of the taxable year, irrespective of when during the taxable year such security actually became worthless. Except in the case of a bank as defined in section 104, no deduction is allowable under section 23 (k) with respect to a debt evidenced by a security, as defined in section 23 (k) (3), which is recoverable only in part.

As used in section 23 (k) (2), the term "security" means a bond, debenture, note, or certificate, or other evidence of indebtedness to pay a fixed or determinable sum of money, which has been issued at any time by a domestic or foreign corporation (including that issued by any government or political subdivision thereof), either in registered form or accompanied by interest coupons.

A bond issued by an individual, if it has become worthless, may be treated as a bad debt. A bond (whether or not a security) of an insolvent corporation secured only by a mortgage from which on foreclosure nothing is realized for the bondholders is regarded as having become worthless not later than the year of the foreclosure sale, and no deduction is allowable in computing a bondholder's income for a subsequent year.

A taxpayer (other than a dealer in bonds or other similar obligations) possessing debts evidenced by bonds or other similar obligations cannot deduct from gross income any amount merely on account of market fluctuation. If, however, due, for instance, to the financial condition of the debtor, or conditions other than market fluctuation, the taxpayer will recover upon maturity none or only a part of the debt evidenced by the bonds or other similar obligations (which bonds or other obligations are not securities as defined in this section) and he so demonstrates to the satisfaction of the Commissioner, he may deduct in computing net income the uncollectible part of the debt evidenced by the bonds or other similar obligations. A bank as defined in section 104 may deduct such uncollectible part of the debt even though the evidence of the debt is a security as defined in this section

The application of section 23 (k) to deductions for worthless bonds and similar obligations which are securities may be illustrated by the following examples:

Example 1. On February 1, 1938, A, an individual, who is not a dealer in corporate bonds, purchased bonds of the X Corporation bearing interest coupons payable semiannually, for which he paid $3,000. During the calendar year 1939 (his taxable year) the bonds became worthless. A is entitled to a deduction of $2,000 in computing his net income for 1939. The computation of the amount of the deduction is the same as the computation in the example under § 19.23 (g)-1.

Example 2. If the facts in example 1 are the same except that because of the financial condition of the X Corporation the debt evidenced by its bonds became recoverable only in part, no deduction is allowable to A under either section 23 (k) (1) or (2) with respect to the uncollectible part of such debt.

Under section 23 (k) (5), bonds, debentures, notes or certificates, or other evidences of indebtedness to pay a fixed or determinable sum of money, issued with interest coupons or in registered form by any corporation affiliated with the taxpayer, shall not be deemed capital assets of the taxpayer for the purposes of section 23 (k) (2) or as a debt (evidenced by a security) for the purposes of this section; and the provisions of section 23 (k) (1) and of paragraphs (a) and (b) of § 19.23 (k)-1 shall apply with respect to such debts except that no deduction shall be allowed to the taxpayer with respect to any such debt which is recoverable only in part. For the purposes of this section, a corporation is deemed to be affiliated with the taxpayer only if the taxpayer owns at least 95 percent of each class of the stock of such corporation, if more than 90 percent of the aggregate of the gross incomes of such corporation for all taxable years has been from sources other than royalties, rents, dividends, interest, or annuities, or gains from the sales or exchanges of stocks and securities and if the taxpayer is a domestic corporation. The provisions of the two preceding sentences shall be applicable only with respect to taxable years beginning after December 31, 1941.

§ 19.23 (k)-5 *Reserve for bad debts.* Taxpayers who have established the reserve method of treating bad debts and maintained proper reserve accounts for bad debts, or who, in accordance with § 19.23 (k)-1, adopt the reserve method of treating bad debts, may deduct from gross income a reasonable addition to a reserve for bad debts in lieu of a deduction for specific bad debt items.

What constitutes a reasonable addition to a reserve for bad debts must be determined in the light of the facts, and will vary as between classes of business and with conditions of business prosperity. It will depend primarily upon the total amount of debts outstanding at the close of the taxable year, those arising currently as well as those arising in prior taxable years, and the total amount of the existing reserve. In case subsequent realizations upon outstanding debts prove to be more or less than estimated at the time of the creation of the existing reserve, the amount of the excess or inadequacy in the existing reserve should be reflected in the determination of the reasonable addition necessary in the taxable year. A taxpayer using the reserve method should make a statement in his return showing the volume of his charge sales (or other business transactions) for the year and the percentage of the reserve to such amount, the total amount of notes and accounts receivable at the beginning and close of the taxable year, and the amount of the debts which have become wholly or partially worthless and have been charged against the reserve account.

§ 19.23 (k)-6 *Non-business bad debts.* In the case of a taxpayer, other than a corporation, if a non-business bad debt becomes entirely worthless within a taxable year beginning after December 31, 1942, the loss resulting therefrom shall be treated as a loss from the sale or exchange of a capital asset held for not more than six months. Such a loss is subject to the limitations provided in section 117 with respect to gains and losses from the sale and exchange of capital assets. A loss with respect to such a debt will be treated as sustained only if and when the debt has become totally worthless, and no deduction shall be allowed for a non-business debt which is recoverable in part during the taxable year. Nor are the provisions of this subdivision applicable in the case of a loss resulting from a security as defined in section 23 (k) (3). A non-business debt is a debt, other than a debt the loss from the worthlessness of which is incurred in the taxpayer's trade or business and other than a debt evidenced by a security as that term is defined in section 23 (k) (3). The question whether a debt is one the loss from the worthlessness of which is incurred in the taxpayer's trade or business is a question of fact in each particular case. The determination of this question is substantially the same as that which is made for the purpose of ascertaining whether a loss from the type of transaction covered by section 23 (e) is "incurred in trade or business" under paragraph (1) of that section.

The character of the debt for this purpose is not controlled by the circumstances attending its creation or its subsequent acquisition by the taxpayer or by the use to which the borrowed funds are put by the recipient, but is to be determined rather by the relation which the loss resulting from the debt's becoming worthless bears to the trade or business of the taxpayer. If that relation is a proximate one in the conduct of the trade or business in which the taxpayer is engaged at the time the debt becomes worthless, the debt is not a non-business debt for the purposes of this amendment.

To illustrate: A, an individual engaged in the grocery business and who makes his income tax returns on the calendar year basis, extends credit on an open account to B in 1941.

(1) In 1942 A sells the business but retains the claim against B. The claim subsequently becomes worthless in A's hands. A's loss is controlled by the non-business debt provisions. While the original consideration was advanced by A in his trade or business, the loss was not sustained as a proximate incident to the conduct of any trade or business in which he was engaged at the time the claim became worthless.

(2) In 1942 A sells the business to C but sells the claim against B to the taxpayer, D. The claim subsequently becomes worthless in D's hands, at a time when D is not engaged in a trade or business incident to the conduct of which a loss from the worthlessness of such a claim would be a proximate result. D's loss is controlled by the non-business debt provisions, even though the original consideration was advanced by A in his trade or business.

(3) In 1942 A dies, leaving the business, including the accounts receivable, to his son, C, the taxpayer. The claim against B becomes worthless in C's hands. C's loss is not controlled by the non-business debt provisions. While C did not advance any consideration for the claim or acquire it in carrying on his trade or business, the loss was sustained as a proximate incident to the conduct of the trade or business in which he was engaged at the time the debt became worthless.

(4) In 1942, A dies, leaving the business to his son, C, but the claim against B to his son, D, the taxpayer. The claim against B becomes worthless in D's hands at a time when D is not engaged in a trade or business incident to the conduct of which a loss from the worthlessness of such a claim would be a proximate result. D's loss is controlled by the non-business debt provisions, even though the original consideration was advanced by A in his trade or business.

(5) In 1942 A dies and while his executor, C, is carrying on the business, the claim against B becomes worthless. The loss sustained by A's estate is not controlled by the non-business debt provisions. While C did not advance any consideration for the claim on behalf of the estate or acquire it in carrying on a trade or business in which the estate was engaged, the loss was sustained as a proximate incident to the conduct of the trade or business in which the estate was engaged at the time the debt became worthless.

(6) In 1942, A, in liquidating the business, attempts to collect B's claim but finds that it has become worthless. A's loss is not controlled by the non-business debt provisions, since a loss incurred in liquidating a trade or business is a proximate incident to the conduct thereof.

The provisions of this section with respect to non-business debts are applicable only to taxable years beginning after December 31, 1942.

PAR. 8. There is inserted immediately preceding § 19.23 (o)–1 the following:

SEC. 127. DEDUCTION FOR MEDICAL, DENTAL, ETC., EXPENSES. (Revenue Act of 1942, Title I.)

* * * * *

(c) *Charitable deductions.* Section 23 (o) (relating to deduction for charitable and other contributions) is amended by striking the period at the end of the next to the last sentence and by inserting in lieu thereof the following: "or of subsection (x)."

* * * * *

SEC. 101. TAXABLE YEARS TO WHICH AMENDMENTS APPLICABLE. (Revenue Act of 1942, Title I.)

Except as otherwise expressly provided, the amendments made by this title shall be applicable only with respect to taxable years beginning after December 31, 1941.

PAR. 9. Section 19.23 (o)–1 is amended by inserting at the end of the first paragraph thereof the following:

For taxable years beginning after December 31, 1941, for computation of deductions for charitable contributions where the taxpayer also has an allowable deduction for medical expenses see § 19.23 (x)–1.

PAR. 10. There is inserted immediately preceding § 19.23 (q)–1 the following:

SEC. 125. CORPORATE CONTRIBUTIONS TO UNITED STATES, ETC., OR FOR CHARITABLE USE OUTSIDE UNITED STATES DEDUCTIBLE. (Revenue Act of 1942, Title I.)

The first sentence of section 23 (q) (relating to allowance of corporate charitable contributions) is amended to read as follows: "In the case of a corporation, contributions or gifts payment of which is made within the taxable year to or for the use of:

"(1) The United States, any State, Territory, or any political subdivision thereof or the District of Columbia, or any possession of the United States, for exclusively public purposes; or

"(2) A corporation, trust, or community chest, fund, or foundation, created or organized in the United States or in any possession thereof or under the law of the United States, or of any State or Territory, or of the District of Columbia, or of any possession of the United States, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes or for the prevention of cruelty to children (but in the case of contributions or gifts to a trust, chest, fund, or foundation, payment of which is made within a taxable year beginning after the date of the cessation of hostilities in the present war, as proclaimed by the President, only if such contributions or gifts are to be used within the United States or any of its possessions exclusively for such purposes), no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation;

to an amount which does not exceed 5 per centum of the taxpayer's net income as computed without the benefits of this subsection."

SEC. 101. TAXABLE YEARS TO WHICH AMENDMENTS APPLICABLE. (Revenue Act of 1942, Title I.)

Except as otherwise expressly provided, the amendments made by this title shall be applicable only with respect to taxable years beginning after December 31, 1941.

PAR. 11 Section 19.23 (q)–1 is amended as follows:

A. By striking the first sentence and inserting in lieu thereof the following sentences:

A corporation may deduct from its gross income, for taxable years beginning after December 31, 1938, and before January 1, 1940, contributions or gifts to organizations described in section 23 (q), prior to its amendment by the Revenue Act of 1939; for taxable years beginning after December 31, 1939, and before January 1, 1942, contributions or gifts to organizations described in section 23 (q), as amended by the Revenue Act of 1939; and for taxable years beginning after December 31, 1941, contributions or gifts to organizations described in section 23 (q) as amended by the Revenue Act of 1942 (see § 19.22 (b) (4)–1 for definition of "political subdivision"). Where payment is made in a taxable year beginning after December 31, 1941, and prior to a taxable year beginnnig after the date of the cessation of hostilities in the present war, as proclaimed by the President, the charitable deduction prescribed is allowable to corporations even though the gifts or contributions are used outside of the United States or its possessions.

B. By striking from the second sentence the following: "that section" and inserting in lieu thereof the following: "the applicable law".

PAR. 12. There is inserted immediately preceding section 24 the following:

SEC. 127. DEDUCTION FOR MEDICAL, DENTAL, ETC., EXPENSES. (Revenue Act of 1942, Title I.)

(a) *Allowance of deduction.* Section 23 (relating to deductions from gross income) is amended by inserting at the end thereof the following new subsection:

(x) *Medical, dental, etc., expenses.* Except as limited under paragraph (1) or (2), expenses paid during the taxable year, not compensated for by insurance or otherwise, for medical care of the taxpayer, his spouse, or a dependent specified in section 25 (b) (2) (A) of the taxpayer. The term "medical care," as used in this subsection, shall include amounts paid for the diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting any structure or function of the body (including amounts paid for accident or health insurance).

(1) A husband and wife who file a joint return may deduct only such expenses as exceed 5 per centum of the aggregate net income of such husband and wife, computed without the benefit of this subsection, and the maximum deduction for the taxable year shall be not in excess of $2,500 in the case of such husband and wife.

(2) An individual who files a separate return may deduct only such expenses as exceed 5 per centum of the net income of the taxpayer, computed without the benefit of this subsection, and the maximum deduction for the taxable year shall be not in excess of $2,500 in the case of the head of a family, and not in excess of $1,250 in the case of all other such individuals.

* * * * *

SEC. 101. TAXABLE YEARS TO WHICH AMENDMENTS APPLICABLE. (Revenue Act of 1942, Title I.)

Except as otherwise expressly provided, the amendments made by this title shall be applicable only with respect to taxable years beginning after December 31, 1941.

§ 19.23 (x)–1 *Medical, dental, etc., expenses.* Section 23 (x) permits, for taxable years beginning after December 31, 1941, a deduction from gross income of payments for certain medical expenses. The deduction is allowable only to individuals and only with respect to medical expenses actually paid during the taxable year, regardless of when the incident or event which occasioned the expenses occurred and regardless of the method of accounting employed by the taxpayer in making his income tax return. If the medical expenses are incurred but not paid during the taxable year, no deduc-

tion can be taken for such year. Thus, if an expenditure was incurred in December, 1942, but not paid until January, 1943, no deduction can be taken for the year 1942.

The expenses paid must be for medical care of the taxpayer, his spouse, or a dependent of the taxpayer (see § 19.25–6 for description of dependents), not compensated for by insurance or otherwise. Where reimbursement, from insurance or otherwise, for medical expenses is not received until a taxable year subsequent to the year in which allowable medical expenses were paid, the reimbursement so received must be included in the gross income of the taxpayer for the taxable year received to the extent attributable to (and not in excess of) deductions allowed under section 23(x) for any prior taxable year (see section 22 (b) (5)). Where during the year for which the deduction is taken payments are made for medical care which are not compensated for during such year but for which compensation is received in a subsequent year, the portion of the compensation so received which is attributable to the deduction taken is that proportion of such compensation which the amount of the deduction bears to the total amount of the payments made in the prior year not compensated for during such prior year.

It is unnecessary for the purposes of this section that the spouse or dependent of the taxpayer for whom the medical expenses are paid be such at the time of payment, or at the time they were incurred. Thus, payments made in June, 1942 by A, for medical services rendered B, his wife, in 1941 may be deducted by A for 1942 even though prior to payment for that year B died or secured a divorce; and payments made in July, 1942 by C for medical services rendered D in 1941 may be deducted by C for 1942 even though C and D were not married until June, 1942.

Only such medical expenses are deductible as exceed 5 percent of the net income computed without the deduction for medical expenses. Where a taxpayer has allowable deductions in the taxable year for both charitable contributions and medical expenses the allowable deductions for charitable contributions should be computed first, without regard to deduction for medical expenses, and thereafter the deduction for medical expenses should be calculated (see §19.23 (o)–1). The maximum deduction allowable for medical expenses paid in any one taxable year is $2,500 in the case of the head of a family or a husband and wife filing a joint return. In all other cases, the maximum is $1,250.

The term "medical care" as used in this section and in section 23 (x) includes amounts paid for the diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting any structure or function of the body (including amounts paid for accident or health insurance). Payments for hospitalization insurance, or for membership in an association furnishing cooperative or so-called free-choice medical service, or group hospitalization and clinical care are amounts which may be deducted. Amounts paid for operations or treatments affecting any portion of the body, including obstetrical expenses and expenses of X-rays or therapy treatments are deemed to be for the purpose of affecting any structure or function of the body and are therefore deductible. Amounts expended for illegal operations or treatments or illegally procured drugs are not deductible. Allowable deductions under section 23 (x) will be confined strictly to expenses incurred primarily for the prevention or alleviation of a physical or mental defect or illness. Thus, payments for expenses for hospital, nursing (including nurses' board where paid by the taxpayer), medical, laboratory, surgical, dental and other diagnostic and healing services, for drugs and medical and dental supplies (including artificial teeth or limbs), and for ambulance hire and travel primarily for and essential to the rendition of the medical services or to the prevention or alleviation of a physical or mental defect or illness, are deductible.

In connection with claims for deductions under section 23 (x), the taxpayer shall furnish the name and address of each person to whom payment for medical expenses was made and the amount and the approximate date of the actual payment thereof in each case. If payment was in kind then such fact shall be so reflected. Claims for deduction must be substantiated, when requested by the Commissioner, by a statement from the individual or entity to which payment for medical expenses was paid showing the nature of the service rendered, to or for whom rendered, the amount paid therefor, and the date of the actual payment thereof, and by such other information as the Commissioner may deem necessary.

The application of section 23 (x) and this section may be illustrated by the following example:

Example. Taxpayer A, divorced from B in December 1941 and having one dependent child, had net income for 1942 of $3,000 before deduction of medical expenses. During 1942 he paid $300 for medical care, of which $100 was for treatment of his dependent child and $200 for an operation in September 1941 on B, his wife at the time of the operation. In 1942 he received a payment of $50 for health insurance covering B's illness during 1941.

The deduction allowable under section 23 (x) for the calendar year 1942 is $100 computed as follows:

Payment for medical care in 1942	$300
Less: Amount of insurance received in 1942	50
Payment for medical care in 1942 not compensated for during 1942	250
Less: 5 percent of $3,000 (net income before deduction of medical expenses	150
Excess, allowable as deduction for 1942	100

Assuming in the above example that in 1943, A brings suit and receives $150 upon a hospital insurance policy covering the expenses incurred by B in 1941, the amount included in taxable income for 1943 is $90, computed as follows (see section 22 (b) (5)):

Compensation received in 1943	$150
Less: Portion thereof attributable to the deduction allowed for prior year 1942: $\frac{100 \text{ (deduction for 1942)}}{250 \text{ (payments not compensated for in 1942)}} \times \$150$ (compensation received in 1943)	=60
Amount to be excluded from gross income for 1943	90
Taxable income for 1943	60

SEC. 128. DEDUCTION OF CERTAIN AMOUNTS PAID TO COOPERATIVE APARTMENT CORPORATION. (Revenue Act of 1942, Title I.)

Section 23 (relating to deductions from gross income) is amended by inserting at the end thereof the following new subsection:

(z) *Amounts representing taxes and interest paid to cooperative apartment corporation.*

(1) *In general.* In the case of a tenant-stockholder (as defined in paragraph (2)), amounts, not otherwise deductible, paid or accrued to a cooperative apartment corporation within the taxable year, if such amounts represent that proportion of the real estate taxes on the apartment building and the land on which it is situated, allowable as deductions under subsection (c), paid or incurred by the corporation, or of the interest paid or incurred by the corporation on its indebtedness contracted in the acquisition, construction, alteration, rehabilitation, or maintenance of such apartment building or in the acquisition of the land on which the building is located, which the stock of the corporation owned by the tenant-stockholder is of the total outstanding stock of the corporation, including that held by the corporation.

(2) *Definitions.* For the purposes of this subsection:

(A) *Cooperative apartment corporation.* The term "cooperative apartment corporation" means a corporation:

(i) Having one and only one class of stock outstanding,

(ii) All of the stockholders of which are entitled, solely by reason of their ownership of stock in the corporation, to occupy for dwelling purposes apartments in a building owned or leased by such corporation, and who are not entitled, either conditionally or unconditionally, except upon a complete or partial liquidation of the corporation, to receive any distribution not out of earnings and profits of the corporation, and

(iii) 80 per centum or more of the gross income of which for the taxable year in which the taxes and interest described in paragraph (1) are paid or incurred is derived from tenant-stockholders.

(B) *Tenant-stockholders.* The term "tenant-stockholder" means an individual who is a stockholder in a cooperative apartment corporation, and whose stock is fully paid-up in an amount not less than an amount shown to the satisfaction of the Commissioner as bearing a reasonable relationship to the portion of the value of the corporation's equity in the building and the land on which it is situated which is attributable to the apartment which such individual is entitled to occupy.

SEC. 101. TAXABLE YEARS TO WHICH AMENDMENTS APPLICABLE. (Revenue Act of 1942, Title I.)

Except as otherwise expressly provided, the amendments made by this title shall be applicable only with respect to taxable years beginning after December 31, 1941.

§ 19.23 (z)–1 *Amounts representing taxes and interest paid to cooperative apartment corporation.* A tenant-stock-

holder may, for taxable years beginning after December 31, 1941, deduct from his gross income amounts paid or accrued within his taxable year to a cooperative apartment corporation representing certain taxes or interest paid or incurred by such corporation. Such amounts are not allowable as a deduction unless they represent the tenant-stockholder's proportionate share of the real estate taxes on the apartment building and the land on which it is situated, allowable as deductions under section 23 (c), paid or incurred by the cooperative apartment corporation prior to the close of the taxable year of the tenant-stockholder, or of the interest paid or incurred by the corporation prior to such time on its indebtedness contracted in the acquisition, construction, alteration, rehabilitation, or maintenance of such apartment building or in the acquisition of the land on which the building is situated.

The deduction allowable under section 23 (z) shall not exceed the amount of the tenant-stockholder's proportionate share of the taxes and interest described therein. In case a tenant-stockholder pays or incurs all or a part of his proportionate share of such taxes and interest to the corporation, the amount so paid or incurred representing taxes and interest is allowable as a deduction if the requirements of section 23 (z) are otherwise satisfied. As used in this section the tenant-stockholder's proportionate share is that proportion which the stock of the cooperative apartment corporation owned by the tenant-stockholder is of the total outstanding stock of the corporation, including that held by the corporation. If a tenant-stockholder pays or incurs to the corporation an amount on account of such taxes and interest and other items, such as maintenance, overhead expenses, and curtailment of mortgage indebtedness, the amount representing such taxes and interest is an amount which bears the same ratio to the total amount of the tenant-stockholder's payment or liability, as the case may be, as the total amount of the tenant-stockholder's proportionate share of such taxes and interest bears to the total amount of the tenant-stockholder's proportionate share of the taxes, interest, and other items on account of which such payment is made or liability incurred. No deduction is allowable under section 23 (z) for such part of amounts representing the taxes or interest described therein as is deductible by a tenant-stockholder under any other provision of the Internal Revenue Code.

In order to qualify as a "cooperative apartment corporation" under section 23 (z), the corporation shall have only one class of stock outstanding. Each stockholder of the corporation shall be entitled to occupy for dwelling purposes an apartment in a building owned or leased by such corporation. The stockholder is not required to occupy the apartment. The right as against the corporation to occupy the apartment is sufficient. Such right shall be conferred on each stockholder solely by reason of his ownership of stock in the corporation, that is, the stock shall entitle the owner thereof either to occupy the apartment or to a lease of the apartment. The fact that the right to continue to occupy the apartment is dependent upon the payment of charges to the corporation in the nature of rentals or assessment is immaterial. None of the stockholders of the corporation shall be entitled, either conditionally or unconditionally, except upon a complete or partial liquidation of the corporation, to receive any distribution other than out of earnings or profits of the corporation. It is a prerequisite to the allowance of a deduction under section 23 (z) that at least 80 percent of the gross income of the corporation for the taxable year of the corporation in which the taxes and interest are paid or incurred is derived from tenant-stockholders.

The term "tenant-stockholder" means an individual who is a stockholder in a cooperative apartment corporation as defined in section 23 (z), and whose stock is fully paid up in an amount at least equal to an amount shown to the satisfaction of the Commissioner as bearing a reasonable relationship to the portion of the fair market value, as of the date of the original issuance of the stock, of the corporation's equity in the building and the land on which it is situated which is attributable to the apartment which such individual is entitled to occupy.

The application of section 23 (z) may be illustrated by the following examples:

Example 1. The X Corporation is, and at all times since 1940 has been, a cooperative apartments at a total cost of $200,000. The of section 23 (z). In 1940 it purchased a site and constructed thereon a building with 10 apartments at a total cost of $200,000. The fair market value of the land and building was likewise $200,000 at the time of completion of the building. Each apartment is of equal value. Upon completion of the building, the X Corporation mortgaged the land and building for $100,000, and sold its total authorized capital stock, consisting of 1,000 shares of common stock, for $100,000. The stock was purchased by 10 individuals, who each paid $10,000 for 100 shares. Each certificate for 100 shares provides that the holder thereof is entitled to a lease of a particular apartment in the building for a specified term of years. Each lease provides that the lessee shall pay his proportionate part of the corporation's expenses. In 1940 the original owner of 100 shares of the common stock of the X Corporation and of the lease to Apartment No. 1 made a gift of the stock and lease to A, an individual. The taxable year of A and of the X Corporation is the calendar year. The corporation computes its net income on the accrual basis, while A computes his net income on the cash basis. In 1941 the X Corporation incurred expenses aggregating $13,800, namely, $4,000 for the real estate taxes on the land and building, $5,000 for the interest on the mortgage, $3,000 for the maintenance of the building, and $1,800 for other expenses. In 1942, A pays the X Corporation $1,380, representing his proportionate part of the expenses incurred by the corporation. The entire gross income of the X Corporation for 1941 was derived from tenant-stockholders. A is entitled under taxes on the land and building, $5,000 for computing his net income for 1942. The deduction is computed as follows:

Shares of stock of X Corporation owned by A	100
Shares of stock of X Corporation owned by 9 other tenant-stockholders	900
Total shares of stock of X Corporation outstanding	1,000
Proportion of outstanding stock of X Corporation owned by A	1/10

Expenses incurred by X Corporation:		
Real estate taxes	$4,000	
Interest	5,000	
Maintenance	3,000	
Other expenses	1,800	$13,800
Amount paid by A representing his proportionate part of such expenses (1/10 of $13,800)		1,380
A's proportionate share of real estate taxes and interest based on his stock ownership (1/10 of $9,000)		900
A's proportionate share of total corporate expenses based on his stock ownership (1/10 of $13,800)		1,380
Amount of A's payment representing real estate taxes and interest (900/1380 of $1,380)		900
A's allowable deduction		900

Since the stock which A acquired by gift was fully paid up by his donor in an amount equal to the portion of the fair market value, as of the date of the original issuance of the stock, of the corporation's equity in the land and building which is attributable to Apartment No. 1, the requirement of section 23 (z) in this regard is satisfied. The fair market value at the time of the gift of the corporation's equity attributable to the apartment is immaterial.

Example 2. The facts are the same as in example 1 except that the building constructed by the X Corporation contained, in addition to the 10 apartments, business space on the ground floor, which the corporation rented at $2,400 for the calendar year 1941; the corporation deducted the $2,400 from its expenses in determining the amount of the expenses to be prorated among its tenant-stockholders; the amount paid by A to the corporation in 1942 is $1,140 instead of $1,380; and more than 80 percent of the gross income of the corporation for 1941 was derived from tenant-stockholders. A is entitled under section 23 (z) to a deduction of $743.48 in computing his net income for 1942. The deduction is computed as follows:

Expenses incurred by X Corporation	$13,800	
Less rent from business space	2,400	
Expenses to be prorated among tenant-stockholders		11,400
Amount paid by A representing his proportionate part of such expenses (1/10 of $11,400		1,140
A's proportionate share of real estate taxes and interest based on his stock ownership (1/10 of $9,000)		900.00
A's proportionate share of total corporate expenses based on his stock ownership (1/10 of 13,800)		1,380.00
Amount of A's payment representing real estate taxes and interest (900/1380 of $1,140)		743.48
A's allowable deduction		743.48

Since the portion of A's payment allocable to real estate taxes and interest is only $743.48, that amount instead of $900 is allowable as a deduction in computing A's net income for 1942.

Example 3. The facts are the same as in example 2 except that the amount paid by A to the X Corporation in 1942 is $1,000 instead of $1,140. A is entitled under section 23 (z) to a deduction of $652.17 in computing his net income for 1942. The deduction is computed as follows:

Total amount paid by A	$1,000.00
A's proportionate share of real estate taxes and interest based on his stock ownership (1/10 of $9,000)	900.00
A's proportionate share of total corporate expenses based on his stock ownership (1/10 of $13,800)	1,380.00
Amount of A's payment representing real estate taxes and interest (900/1380 of $1,000)	652.17
A's allowable deduction	652.17

Since the portion of A's payment allocable to real estate taxes and interest is only $652.17, that amount instead of $900 is allowable as a deduction in computing A's net income for 1942.

(Secs. 105 (c) (1), 105 (c) (2), 122, 123, 124 (a), 125, 127 (a), 127 (c), 128, and 158 (b) of the Revenue Act of 1942 (Pub. Law 753, 77th Cong.) and sec. 62 of the Internal Revenue Code (53 Stat. 32, 26 U.S.C., 1940 ed., 62))

GUY T. HELVERING,
Commissioner of Internal Revenue.

Approved March 1, 1943.

JOHN L. SULLIVAN,
Acting Secretary of the Treasury.

[F. R. Doc. 43-3317; Filed March 2, 1943; 11:32 a. m.]

[T. D. 5235]

PART 19—INCOME TAX UNDER THE INTERNAL REVENUE CODE

MUTUAL INSURANCE COMPANIES OTHER THAN LIFE OR MARINE

Regulations 103 amended to conform to section 165 of the Revenue Act of 1942, relating to mutual insurance companies other than life or marine.

In order to conform Regulations 103 [Part 19, Title 26, Code of Federal Regulations, 1940 Sup.] to section 165 of the Revenue Act of 1942 (Public Law 753, 77th Congress), approved October 21, 1942, such regulations are amended as follows:

PARAGRAPH 1. Section 19.101-1, as amended by Treasury Decision 5177, approved October 29, 1942, is further amended as follows:

A. By striking out paragraph (a) of the third paragraph and inserting in lieu thereof the following:

(a) Mutual insurance companies shall submit copies of the policies or certificates of membership, and, in addition thereto, for taxable years beginning prior to January 1, 1942, if any substantial amount of income is claimed to be held for the payment of losses or expenses, shall submit a statement based upon a reliable table of loss experience demonstrating that the amount so held for the payment of losses is reasonably necessary, and in the case of expenses, shall submit a statement based upon reliable statistics showing that the expenses were incurred or that in all probability they will be incurred;

B. By inserting in the first sentence in the fifth paragraph after the word "organization" the first time it appears therein, the following: "(other than a mutual insurance company)".

C. By inserting after the fourth sentence in the fifth paragraph the following:

When a mutual insurance company has established its right to exemption under section 101 (11) of the Code or a corresponding provision of a prior income tax law it need not thereafter make a return of income or any further showing with respect to its status under the law, unless it changes the character of its organization or operations or unless the gross amount received during the taxable year (beginning after December 31, 1941) from interest, dividends, rents, and premiums (including deposits and assessments) exceeds $75,000.

PAR. 2. There is inserted immediately preceding § 19.101 (11)-1 the following:

SEC. 165. MUTUAL INSURANCE COMPANIES OTHER THAN LIFE OR MARINE. (Revenue Act of 1942, Title I.)

(a) *Exempt companies.* Section 101 (11) is amended to read as follows:

(11) Mutual insurance companies or associations other than life or marine (including interinsurers and reciprocal underwriters) if the gross amount received during the taxable year from interest, dividends, rents, and premiums (including deposits and assessments) does not exceed $75,000;

* * * * *

SEC. 101. TAXABLE YEARS TO WHICH AMENDMENTS APPLICABLE. (Revenue Act of 1942, Title I.)

Except as otherwise expressly provided, the amendments made by this title shall be applicable only with respect to taxable years beginning after December 31, 1941.

PAR. 3. Section 19.101 (11)-1 is amended as follows:

A. By inserting immediately after the words "under section 101 (11)" appearing in the first paragraph the following: "for taxable years beginning prior to January 1, 1942".

B. By inserting immediately after the words "in section 101 (11)" appearing in the second paragraph the following: "for taxable years beginning prior to January 1, 1942".

C. By adding at the end thereof a new paragraph as follows:

For taxable years beginning after December 31, 1941 an insurance company is exempt from taxation under this chapter if it is a mutual company or association (other than life or marine) or an interinsurer or reciprocal underwriter and if the gross amount received during the taxable year from interest, dividends, rents, and premiums (including deposits and assessments) does not exceed $75,000. Such a company is not required to file income-tax returns or pay income taxes.

Par. 4. There is inserted immediately after § 19.204-3 the following:

SEC. 205. TAXES OF FOREIGN COUNTRIES AND POSSESSIONS OF UNITED STATES.

The amount of income, war-profits, and excess-profits taxes imposed by foreign countries or possessions of the United States shall be allowed as a credit against the tax of a domestic insurance company subject to the tax imposed by section 201, 204, or 207, to the extent provided in the case of a domestic corporation in section 131, and in the case of the tax imposed by section 201 or 204 "net income" as used in section 131 means the net income as defined in this Supplement.

SEC. 206. COMPUTATION OF GROSS INCOME.

The gross income of insurance companies subject to the tax imposed by section 201 or 204 shall not be determined in the manner provided in section 119.

SEC. 165. MUTUAL INSURANCE COMPANIES OTHER THAN LIFE OR MARINE. (Revenue Act of 1942, Title I.)

* * * * *

(b) *Taxable companies.* Section 207 (relating to taxation of mutual insurance companies other than life) is amended to read as follows:

SEC. 207. MUTUAL INSURANCE COMPANIES OTHER THAN LIFE OR MARINE.

(a) *Imposition of tax.* There shall be levied, collected, and paid for each taxable year upon the income of every mutual insurance company (other than a life or a marine insurance company and other than an interinsurer or reciprocal underwriter) a tax computed under paragraph (1) or paragraph (2) whichever is the greater and upon the income of every mutual insurance company (other than a life or a marine insurance company) which is an interinsurer or reciprocal underwriter, a tax computed under paragraph (3):

(1) If the corporation surtax net income is over $3,000 a tax computed as follows:

(A) *Normal tax.* A normal tax on the normal-tax net income, computed at the rates provided in section 13 or section 14 (b), or 30 per centum of the amount by which the normal-tax net income exceeds $3,000, whichever is the lesser; plus

(B) *Surtax.* A surtax on the corporation surtax net income, computed at the rates provided in section 15 (b), or 20 per centum of the amount by which the corporation surtax net income exceeds $3,000, whichever is the lesser.

(2) If for the taxable year the gross amount of income from interest, dividends, rents, and net premiums, minus dividends to policy holders, minus the interest which under section 22 (b) (4) is excluded from gross income, exceeds $75,000, a tax equal to the excess of—

(A) 1 per centum of the amounts so computed, or 2 per centum of the excess of the amount so computed over $75,000, whichever is the lesser, over

(B) the amount of the tax imposed under Subchapter E of Chapter 2.

(3) In the case of an interinsurer or reciprocal underwriter, if the corporation surtax net income is over $50,000 a tax computed as follows:

(A) *Normal tax.* A normal tax on the normal-tax net income, computed at the rates provided in section 13 or section 14 (b), or 48 per centum of the amount by which the normal-tax net income exceeds $50,000, whichever is the lesser; plus

(B) *Surtax.* A surtax on the corporation surtax net income, computed at the rates provided in section 15 (b), or 32 per centum of the amount by which the corporation surtax net income exceeds $50,000, whichever is the lesser.

(4) *Gross amount received over $75,000 but less than $125,000.* If the gross amount received during the taxable year from interest, dividends, rents, and premiums (including deposits and assessments) is over $75,000 but less than $125,000, the amount ascertained under paragraph (1), paragraph (2) (A), and paragraph (3) shall be an amount which bears the same proportion to the amount ascertained under such paragraph, computed without reference to this paragraph, as the excess over $75,000 of such gross amount received bears to $50,000.

(5) *Foreign mutual insurance companies other than life or marine.* In the case of a foreign mutual insurance company (other than a life or marine insurance company), the net income shall be the net income from sources within the United States and the

gross amount of income from interest, dividends, rents, and net premiums shall be the amount of such income from sources within the United States.

(6) *No United States insurance business.* Foreign mutual insurance companies (other than a life or marine insurance company) not carrying on an insurance business within the United States shall not be taxable under this section but shall be taxable as other foreign corporations.

(b) *Definition of income, etc.* In the case of an insurance company subject to the tax impcsed by this section—

(1) *Gross investment income.* "Gross investment income" means the gross amount of income during the taxable year from interest, dividends, rents, and gains from sales or exchanges of capital assets to the extent provided in section 117;

(2) *Net premiums.* "Net premiums" means gross premiums (including deposits and assessments) written or received on insurance contracts during the taxable year less return premiums and premiums paid or incurred for reinsurance. Amounts returned where the amount is not fixed in the insurance contract but depends upon the experience of the company or the discretion of the management shall not be included in return premiums but shall be treated as dividends to policyholders under paragraph (3);

(3) *Dividends to policyholders.* "Dividends to policyholders" means dividends and similar distributions paid or declared to policyholders. The term "paid or declared" shall be construed according to the method regularly employed in keeping the books of the insurance company;

(4) *Net income.* The term "net income" means the gross investment income less—

(A) *Tax-free interest.* The amount of interest which under section 22 (b) (4) is excluded for the taxable year from gross income;

(B) *Investment expenses.* Investment expenses paid or accrued during the taxable year. If any general expenses are in part assigned to or included in the investment expenses, the total deduction under this subparagraph shall not exceed one-fourth of 1 per centum of the mean of the book value of the invested assets held at the beginning and end of the taxable year plus one-fourth of the amount by which net income computed without any deduction for investment expenses allowed by this subparagraph, or for tax-free interest allowed by subsection (b) (4) (A), exceeds 3¾ per centum of the book value of the mean of the invested assets held at the beginning and end of the taxable year;

(C) *Real estate expenses.* Taxes and other expenses paid or accrued during the taxable year exclusively upon or with respect to the real estate owned by the company, not including taxes assessed against local benefits of a kind tending to increase the value of the property assessed, and not including any amount paid out for new buildings, or for permanent improvements or betterments made to increase the value of any property. The deduction allowed by this paragraph shall be allowed in the case of taxes imposed upon a shareholder of a company upon his interest as shareholder, which are paid or accrued by the company without reimbursement from the shareholder, but in such cases no deduction shall be allowed the shareholder for the amount of such taxes;

(D) *Depreciation.* A reasonable allowance, as provided in section 23 (l), for the exhaustion, wear and tear of property, including a reasonable allowance for obsolescence;

(E) *Interest paid or accrued.* All interest paid or accrued within the taxable year on indebtedness, except on indebtedness incurred or continued to purchase or carry obligations (other than obligations of the United States issued after September 24, 1917, and originally subscribed for by the taxpayer) the interest upon which is wholly exempt from taxation under this chapter.

(F) *Capital losses.* Capital losses to the extent provided in section 117 plus losses from capital assets sold or exchanged in order to obtain funds to meet abnormal insurance losses and to provide for the payment of dividends and similar distributions to policyholders. Captial assets shall be considered as sold or exchanged in order to obtain funds to meet abnormal insurance losses and to provide for the payment of dividends and similar distributions to policyholders to the extent that the gross receipts from their sale or exchange are not greater than the excess, if any, for the taxable year of the sum of dividends and similar distributions paid to policyholders, losses paid, and expenses paid over the sum of interest, dividends, rents, and net premiums received. In the application of section 117 (e) for the purposes of this section, the net capital loss for the taxable year shall be the amount by which losses for such year from sales or exchanges of capital assets exceeds the sum of the gains from such sales or exchanges and whichever of the following amounts is the lesser:

(i) the corporation surtax net income (computed without regard to gains or losses from sales or exchanges of capital assets); or

(ii) losses from the sale or exchange of capital assets sold or exchanged to obtain funds to meet abnormal insurance losses and to provide for the payment of dividends and similar distributions to policyholders.

(c) *Rental value of real estate.* The deduction under subsection (b) (4) (C) or (b) (4) (D) of this section on account of any real estate owned and occupied in whole or in part by a mutual insurance company other than life or marine, shall be limited to an amount which bears the same ratio to such deduction (computed without regard to this subsection) as the rental value of the space not so occupied bears to the rental value of the entire property.

(d) *Amortization of premium and accrual of discount.* The gross amount of income during the taxable year from interest, the deduction provided in subsection (b) (4) (A), and the credit allowed against net income in section 26 (a) shall each be decreased by the appropriate amortization of premium and increased by the appropriate accrual of discount attributable to the taxable year on bonds, notes, debentures or other evidences of indebtedness held by a mutual insurance company other than life or marine. Such amortization and accrual shall be determined (1) in accordance with the method regularly employed by such company, if such method is reasonable, and (2) in all other cases, in accordance with regulations prescribed by the Commissioner with the approval of the Secretary.

(e) *Deductions of foreign corporations.* In the case of a foreign corporation the deductions allowed in this section shall be allowed to the extent provided in Supplement I in the case of a foreign corporation engaged in trade or business within the United States.

(f) *Double deductions.* Nothing in this section shall be construed to permit the same item to be twice deducted.

(g) *Credits under section 26.* For the purposes of this section, in computing normal tax net income and corporation surtax net income, the credits provided in section 26 shall be allowed in the manner and to the extent provided in sections 13 (a) and 15 (a).

* * * * *

SEC. 101. TAXABLE YEARS TO WHICH AMENDMENTS APPLICABLE. (Revenue Act of 1942, Title I.)

Except as otherwise expressly provided, the amendments made by this title shall be applicable only with respect to taxable years beginning after December 31, 1941.

§ 19.207–1 (1942) *Tax on mutual insurance companies other than life or marine.* All mutual insurance companies other than life or marine (including foreign insurance companies carrying on an insurance business within the United States) not specifically exempt under the provisions of section 101 (11) as amended, are subject to the tax imposed by section 207 (a) on their investment income or on their gross income, whichever tax is the greater, except interinsurers and reciprocal underwriters which are taxed only on their investment income. For the alternative tax, in lieu of the tax imposed by section 207 (a) (1) or (3), where the net long-term capital gain for any taxable year exceeds the net short-term capital loss, see section 117 (c) (1) and the regulations thereunder.

The taxable income of mutual insurance companies other than life or marine differs from the taxable income of other corporations. (See section 207 (a) (2) and section 207 (b).) Such companies are entitled, in computing normal-tax net income and corporation surtax net income, to the credits provided in section 26 in the manner and to the extent provided in sections 13 (a) and 15 (a). The gross amount of income during the taxable year from interest, the deductions under section 207 (b) (4) (A) for wholly tax-exempt interest, and the credit under section 26 (a) for partially tax-exempt interest, are decreased by the appropriate amortization of premiums and increased by the appropriate accrual of discount attributable to the taxable year on bonds, notes, debentures or other evidences of indebtedness held by a mutual insurance company other than life or marine. (See section 207 (d) and § 19.207–6 (1942).)

All provisions of the Internal Revenue Code and of these regulations not inconsistent with the specific provisions of section 207, are applicable to the assessment and collection of the tax imposed by section 207 (a) and mutual insurance companies other than life or marine are subject to the same penalties as are provided in the case of returns and payment of income tax by other corporations. The return shall be on Form 1120M.

Foreign mutual insurance companies other than life or marine not carrying on an insurance business within the United States are not taxable under section 207 (a), but are taxable as other foreign corporations. See section 231.

Mutual insurance companies other than life or marine, except interinsurers or reciprocal underwriters, with corporation surtax net incomes of over $3,000 or with gross amounts of income from interest, dividends, rents, and net premiums, minus dividends to policyholders, minus wholly tax-exempt interest of over $75,000, are subject to a tax computed under section 207 (a) (1) or section 207 (a) (2) whichever is the greater. The tax under section 207 (a) (1) is computed upon normal-tax net income and corporation surtax net income at the rates provided in section 13 or section 14 (b) and in section 15 (b). The tax under section 207 (a) (2) is a tax equal to the

excess of 1 percent of the gross amount of income from interest, dividends, rents, and net premiums, minus dividends to policyholders, minus wholly tax-exempt interest, over the amount of the tax imposed under Subchapter E of Chapter 2.

Under section 207 (a) (1), companies with normal-tax net incomes of between $3,000 and $6,153.86, and with corporation surtax net incomes of between $3,000 and $6,000, pay a normal tax, at the rate of 30 percent, and a surtax, at the rate of 20 percent, on that portion of the normal-tax net income and the corporation surtax net income, respectively, in excess of $3,000. Under section 207 (a) (2), companies with gross amounts of income from interest, dividends, rents, and net premiums, minus dividends to policyholders, minus wholly tax-exempt interest, of between $75,000 and $150,000, pay a tax equal to the excess of 2 percent of that portion in excess of $75,000, over the amount of the tax imposed under Subchapter E of Chapter 2.

Interinsurers and reciprocal underwriters with corporation surtax net incomes of over $50,000 are taxed under section 207 (a) (3) upon normal-tax net income and corporation surtax net income at the rates provided in section 13 or section 14 (b) and in section 15 (b). Under section 207 (a) (3) interinsurers and reciprocal underwriters with normal-tax net incomes and corporation surtax net incomes of between $50,000 and $100,000 pay a normal tax, at the rate of 48 percent, and a surtax, on the rate of 32 percent, on that portion of the normal-tax net income and the corporation surtax net income, respectively, in excess of $50,000.

Section 207 (a) (4) provides for an adjustment of the amount computed under section 207 (a) (1), section 207 (a) (2) (A), and section 207 (a) (3) where the gross amount received during the taxable year from interest, dividends, rents, and premiums (including deposits and assessments) is over $75,000 and less than $125,000. The adjustment reduces the tax otherwise computed under those sections to an amount which bears the same proportion to such tax as the excess over $75,000 bears to $50,000.

The application of section 207 (a) (1), (2), (3), and (4) may be illustrated by the following examples:

Example 1. The X Company, a mutual casualty insurance company, for the taxable year 1942 has a corporation surtax net income of $3,500 and due to partially tax-exempt interest of $600, a normal-tax net income of $2,900. The gross amount of income of the X Company from interest, dividends, rents, net premiums, minus dividends to policyholders, minus wholly tax-exempt interest is $150,000. Its excess profits net income is $2,900. It is not subject to normal tax under section 207 (a) (1) for the taxable year 1942 as its normal-tax net income does not exceed $3,000. Its surtax is 20 percent of $500 ($3,500−$3,000) or $100 since that amount is less than $350, the surtax computed at the rate provided in section 15 (b). It has no normal tax and, therefore, its total tax under section 207 (a) (1) is the surtax of $100. Its excess profits net income is less than $5,000 and, therefore, there is no excess profits tax and the tax under section 207 (a) (2) is 1 percent of $150,000 or $1,500. Since the tax under section 207 (a) (2) exceeds the tax under section 207 (a) (1) the tax under section 207 (a) is $1,500, namely, that imposed by section 207 (a) (2).

Example 2. If in the above example the normal-tax net income, corporation surtax net income, and excess profits tax net income were each less than $2,900, the gross amount received from interest, dividends, rents, and premiums (including deposits and assessments) was $90,000 and the gross amount of income from interest, dividends, rents, and net premiums, minus dividends to policyholders, minus wholly tax-exempt interest was $70,000 the X Company would be required to file an income tax return but due to section 207 (a) no income tax would be imposed.

Example 3: The Y Company, a mutual fire insurance company, for the taxable year 1942 has a normal-tax net income of $6,000, a corporation surtax net income of $7,000 and an adjusted excess profits net income of $1,000. The gross amount received from interest, dividends, rents, and premiums (including deposits and assessments) is $120,000 and the gross amount of income from interest, dividends, rents, and net premiums, minus dividends to policyholders, minus wholly tax-exempt interest is $100,000. Under section 207 (a) (1), without application of section 207 (a) (4), the normal tax would be 30 percent of $3,000, or $900 (since this is less than $920, the tax computed at the rates provided in section 14 (b)); and the surtax would be 10 percent of $7,000, or $700 (since this is less than $800, the tax computed at 20 percent of the excess of the surtax net income over $3,000). The combined tax of $1,600 would then be reduced by applying section 207 (a) (4), since the gross receipts are between $75,000 and $125,000. The final tax under section 207 (a) (1) would be 90 percent of $1,600 or $1,440, since the $45,000 (the excess of $120,000 over $75,000) is 90 percent of $50,000. The excess profits tax on the adjusted excess profits net income of $1,000 at the rate of 90 percent is $900 (this being less than the 80 percent limitation under section 710 (a) (1) (B)). Under the provisions of section 710 (a) of the Code, after applying section 710 (a) (4), the excess profits tax is $810 (90 percent of $900) since $45,000 (the excess of $120,000 over $75,000) is 90 percent of $50,000. Under section 207 (a) (2) (A), without reference to section 207 (a) (4), the tax is 2 percent of $25,000 (the excess of $100,000 over $75,000), or $500, since this is less than $1,000, 1 percent of $100,000. Applying section 207 (a) (4) reduces this to $450, or 90 percent of $500. Since $450 is less than the amount of the excess profits tax of $810 there is no tax under section 207 (a) (2) and the tax under section 207 (a) (1) is applicable. The Y Company would accordingly pay a combined normal tax and surtax of $1,440 and an excess profits tax of $810 or a total of $2,250.

Example 4. The Z Exchange, an interinsurer, for the taxable year 1942 has a corporation surtax net income of $60,000 and, due to partially tax-exempt interest of $12,000, a normal-tax net income of $48,000. The gross amount received from interest, dividends, rents, and premiums (including deposits and assessments) is $2,700,000. The Z Exchange is not subject to normal tax under section 207 (a) (3) for the taxable year 1942 as its normal-tax net income is less than $50,000. Its surtax is 32 percent of $10,000 ($60,000–$50,000) or $3,200 since that amount is less than $9,600, the surtax computed at the rate provided in section 15 (b). Since it has no normal tax and is not subject to the tax imposed by section 207 (a) (2) nor entitled to the adjustment provided in section 207 (a) (4), its total tax under section 207 (a) is $3,200.

§ 19.207–2 (1942) *Net premiums.* Net premiums are one of the items used, together with interest, dividends, and rents, less dividends to policyholders and wholly tax-exempt interest, in determining tax liability under section 207 (a) (2). They are also used in section 207 (b) (4) (F) in determining the limitation on certain capital losses and in the application of section 117 (e). The term "net premiums" is defined in section 207 (b) (2) and includes deposits and assessments, but excludes amounts returned to policyholders which are treated as dividends under section 207 (b) (3).

§ 19.207–3 (1942) *Dividends to policyholders.* "Dividends to policyholders" is one of the deductions used, together with wholly tax-exempt interest, in determining tax liability under section 207 (a) (2). They are also used in section 207 (b) (4) (F) in determining the limitation on certain capital losses and in the application of section 117 (e). The term "dividends to policyholders" is defined in section 207 (b) (3) as dividends and similar distributions paid or declared to policyholders. It includes amounts returned to policyholders where the amount is not fixed in the insurance contract but depends upon the experience of the company or the discretion of the management. Such amounts are not to be treated as return premiums under section 207 (b) (2). Similar distributions include such payments as the so-called unabsorbed premium deposits returned to policyholders by factory mutual fire insurance companies. The term "paid or declared" is to be construed according to the method of accounting regularly employed in keeping the books of the insurance company, and such method shall be consistently followed with respect to all deductions (including dividends and similar distributions to policyholders) and all items of income.

If the method of accounting so employed is the cash receipts and disbursements method the deduction is limited to the dividends and similar distributions actually paid to policyholders in the taxable year. If, on the other hand, the method of accounting so employed is the accrual method the deduction, or a reasonably accurate estimate thereof, for dividends and similar distributions declared to policyholders for any taxable year will, in general, be computed as follows:

To dividends and similar distributions paid during the taxable year add the amount of dividends and similar distributions declared but unpaid at the end of the taxable year and deduct dividends and similar distributions declared but unpaid at the beginning of the taxable year.

If an insurance company on the accrual basis does not use the above method in determining the deduction for dividends and similar distributions declared to policyholders it must submit with its return a full and complete explanation of the method actually used. For the rule as to when dividends are considered paid, see § 19.27 (b)–2 (*a*).

§ 19.207–4 (1942) *Net income and deductions*—(a) *In general.* The net income of a mutual insurance company other than life or marine is its gross investment income, namely, the gross amount of income during the taxable year from interest, dividends, rents, and

gains from sales or exchanges of capital assets to the extent provided in section 117, less the deductions provided in section 207 (b) (4) for wholly tax-exempt interest, investment expenses, real estate expenses, depreciation, interest paid or accrued, and capital losses. In addition to the limitations on deductions relating to real estate owned and occupied by a mutual insurance company other than life or marine provided in section 207 (c), the adjustment for amortization of premium and accrual of discount provided in section 207 (d), and the limitation on the deduction for investment expenses where general expenses are allocated to investment income provided in section 207 (b) (4) (B), mutual insurance companies other than life or marine are subject to the limitation on deductions relating to wholly tax-exempt income provided in section 24 (a) (5). Such companies are not entitled to the net operating loss deduction provided in section 23 (s), since section 208 was repealed by section 163 (b) (2) of the Revenue Act of 1942.

(b) *Wholly tax-exempt interest.* Interest which in the case of other taxpayers is excluded from gross income by section 22 (b) (4) but included in the gross investment income of a mutual insurance company other than life or marine by section 207 (b) (1) is allowed as a deduction from gross investment income by section 207 (b) (4) (A).

(c) *Investment expenses.* The deduction allowed by section 207 (b) (4) (B) for investment expenses is the same as that allowed life insurance companies by section 201 (c) (7) (B) except that provision is made for both the cash and accrual method of accounting. (See § 19.201–7 (c).)

(d) *Taxes and expenses with respect to real estate.* The deduction allowed by section 207 (b) (4) (C) for taxes and expenses with respect to real estate owned by the company is the same as that allowed life insurance companies by section 201 (c) (7) (C) except that provision is made for both the cash and accrual method of accounting. (See § 19.201–7 (d).)

(e) *Depreciation.* The deduction allowed by section 207 (b) (4) (D) for depreciation is the same as that allowed life insurance companies by section 201 (c) (7) (D). (See § 19.201–7 (e).)

(f) *Interest paid or accrued.* The deduction allowed by section 207 (b) (4) (E) for interest on indebtedness is the same as that allowed other corporations by section 23 (b). (See § 19.23 (b)–1.)

(g) *Capital losses.* The deduction for capital losses under section 207 (b) (4) (F) includes not only capital losses to the extent provided in section 117 but in addition thereto losses from capital assets sold or exchanged to provide funds to meet abnormal insurance losses and to provide for the payment of dividends and similar distributions to policyholders. Losses in the latter case may be deducted from ordinary income while the deduction for losses under section 117 is limited to the gains. (See section 117 (d) (1).)

Capital assets are considered as sold or exchanged to provide for the funds or payments specified in section 207 (b) (4) (F), to the extent that the gross receipts from the sale or exchange of such assets are not greater than the excess, if any, for the taxable year of the sum of dividends and similar distributions paid to policyholders, and losses and expenses paid over the sum of interest, dividends, rents, and net premiums received. If, by reason of a particular sale or exchange of a capital asset, gross receipts are greater than such excess, the gross receipts and the resulting loss should be apportioned and the excess included in capital losses subject to the provisions of section 117. Capital losses actually used to reduce net income in any taxable year may not again be used in a succeeding taxable year as an offset against capital gains in that year and for that purpose a special rule is set forth for the application of section 117 (e).

The application of section 207 (b) (4) (F) may be illustrated by the following examples:

Example 1. The X Company, a mutual fire insurance company, in the taxable year 1942 sells capital assets in order to obtain funds to meet abnormal insurance losses and to provide for the payment of dividends and similar distributions to policyholders. The gross receipts from the sale are $60,000 resulting in losses of $20,000. It pays dividends to policyholders of $150,000, losses of $25,000, and expenses of $25,000. It receives interest of $50,000, dividends of $5,000, rents of $4,000, and net premiums of $66,000. The excess of the sum of dividends, losses and expenses paid ($200,000) over the sum of interest, dividends, rents, and net premiums received ($125,000) is $75,000. As the gross receipts from the sale of capital assets ($60,000) do not exceed such excess ($75,000), the losses of $20,000 are allowable as a deduction from gross investment income.

Example 2. If in the above example the gross receipts were $76,000 and the last capital asset sold, for the purpose therein specified, resulted in gross receipts of $2,000 and a loss of $500 the losses allowable as a deduction from gross investment income would be $19,750. The last sale made the gross receipts of $76,000 exceed by $1,000 the excess ($75,000) of the sum of dividends, losses, and expenses paid ($200,000) over the sum of interest, dividends, rents, and net premiums received ($125,000). The gross receipts and the resulting loss from the last sale is apportioned on the basis of the ratio of the excess of $1,000 to the gross receipts of $2,000 or 50 percent. 50 percent of the loss of $500 is deducted from the total loss of $20,000. The remaining gross receipts of $1,000 and the proportionate loss of $250 should be reported as capital losses under section 117.

Example 3. If in example (1) the X Company had a corporation surtax net income of $9,750 and, under the provisions of section 117, had capital losses of $18,000 and capital gains of $10,000, the net capital loss for the taxable year 1942 in applying section 117 (e) for the purposes of section 207 (b) (4) (F), would be $8,000. This is determined by subtracting from total losses of $38,000 ($18,000 capital losses under section 117 plus $20,000 other capital losses under section 207 (b) (4) (F)) the sum of capital gains of $10,000 and losses from the sale or exchange of capital assets sold or exchanged to obtain funds to meet abnormal insurance losses and to provide for the payment of dividends and similar distributions to policyholders of $20,000. Such losses of $20,000 are added to capital gains of $10,000 since they are less than corporation surtax net income, computed without regard to gains or losses from sales or exchanges of capital assets, of $29,750 ($9,750 corporation surtax net income plus $20,000 other capital losses under section 207 (b) (4) (F) plus the portion of capital losses allowable under section 117 of $10,000 minus capital gains under section 117 of $10,000).

§ 19.207–5 (1942) *Real estate owned and occupied.* The limitation in section 207 (c) on the amount allowable as a deduction for taxes, expenses, and depreciation upon or with respect to any real estate owned and occupied in whole or in part by a mutual insurance company other than life or marine is the same as that provided in the case of life insurance companies by section 201 (d). (See § 19.201–8.)

§ 19.207–6 (1942) *Amortization of premium and accrual of discount.* Section 207 (d) makes provision for the appropriate amortization of premium and the appropriate accrual of discount, attributable to the taxable year, on bonds, notes, debentures or other evidences of indebtedness held by a mutual insurance company other than life or marine. Such amortization and accrual is the same as that provided for life insurance companies by section 201 (e) and shall be determined in accordance with the regulations thereunder, see § 19.201–9, except that in determining the premium and discount of a mutual insurance company other than life or marine the basis provided in section 113 shall be used in lieu of the acquisition value.

(Sec. 165 of the Revenue Act of 1942 (Pub. Law 753, 77th Cong.), and sec. 62 of the Internal Revenue Code (53 Stat. 32, 26 U.S.C., 1940 ed. 62))

[SEAL] GUY T. HELVERING,
Commissioner of Internal Revenue.

Approved: March 1, 1943.

JOHN L. SULLIVAN,
Acting Secretary of the Treasury.

[F. R. Doc. 43-3318; Filed, March 2, 1943; 11:32 a. m.]

[T. D. 5236]

PART 19—INCOME TAX UNDER THE INTERNAL REVENUE CODE

INSURANCE COMPANIES OTHER THAN LIFE OR MUTUAL AND MUTUAL MARINE INSURANCE COMPANIES

Regulations 103, amended to conform to sections 124 (b), 160 (d) and 164 of the Revenue Act of 1942, relating to insurance companies other than life or mutual and mutual marine insurance companies.

In order to conform Regulations 103 [Part 19, Title 26, Code of Federal Regulations, 1940 Sup.] to sections 124 (b), 160 (d) and 164 of the Revenue Act of 1942 (Public Law 753, 77th Congress), approved October 21, 1942, such regulations are amended as follows:

PARAGRAPH 1. There is inserted immediately preceding § 19.204 (c)–1 the following:

SEC. 124. DEDUCTION FOR BAD DEBTS, ETC. (Revenue Act of 1942, Title I.)

* * * * *

(b) *Insurance companies.* Section 204 (c) (6) relating to deductions allowed insurance

companies other than life or mutual) is amended to read as follows:

(6) Debts in the nature of agency balances and bills receivable which become worthless within the taxable year;

* * * * *

(d) *Effective date of amendments.* * * * and the other amendments made by this section [including the amendment made by section 124 (b)] shall be effective with respect to taxable years beginning after December 31, 1938.

* * * * *

PAR. 2. The last sentence of § 19.204 (b)–1 is amended to read as follows:

Gain or loss from agency balances and bills receivable not admitted as assets on the underwriting and investment exhibit will be ignored, excepting only such agency balances and bills receivable as have been allowed as deductions for worthless debts or, having been previously so allowed, are recovered during the taxable year.

PAR. 3. There is inserted in the second paragraph of § 19.204 (c)–1 after the word "desire" the following: ", or for taxable years beginning after December 31, 1940, chooses,"

PAR. 4. There is inserted immediately after § 19.203–1 the following:

SEC. 204. INSURANCE COMPANIES OTHER THAN LIFE OR MUTUAL [AND MUTUAL MARINE INSURANCE COMPANIES] [AS AMENDED BY SECS. 204, 226 (a), REV. ACT 1939; SECS. 124 (b), 160 (d), 164, REV. ACT 1942].

(a) *Imposition of Tax.*

(1) *In general.* There shall be levied, collected, and paid for each taxable year upon the normal-tax net income and upon the corporation surtax net income of every insurance company (other than a life or mutual insurance company) and every mutual marine insurance company taxes at the rates specified in section 13 or section 14 (b) and in section 15 (b).

(2) *Normal-tax and corporation surtax net income of foreign insurance companies other than life or mutual and foreign mutual marine.* In the case of a foreign insurance company (other than a life or mutual insurance company) and a foreign mutual marine insurance company, the normal-tax net income shall be the net income from sources within the United States minus the credit provided in section 26 (a), the credit provided in section 26 (b), and the credit for income subject to the tax imposed by Subchapter E of Chapter 2 provided in section 26 (e) and the corporation surtax net income shall be the net income from sources within the United States minus the credit provided in section 26 (b) (computed by limiting such credit to 85 per centum of the net income reduced by the credit for income subject to the tax imposed by Subchapter E of Chapter 2 in lieu of 85 per centum of the adjusted net income so reduced), and minus the credit for income subject to the tax imposed by Subchapter E of Chapter 2 provided in section 26 (e).

(3) *No United States insurance business.*— Foreign insurance companies (other than a life or mutual insurance company) and foreign mutual marine insurance companies not carrying on an insurance business within the United States shall not be taxable under this section but shall be taxable as other foreign corporations.

(b) *Definition of income, etc.* In the case of an insurance company subject to the tax imposed by this section:

(1) *Gross income.* "Gross income" means the sum of (A) the combined gross amount earned during the taxable year, from investment income and from underwriting income as provided in this subsection, computed on the basis of the underwriting and investment exhibit of the annual statement approved by the National Convention of Insurance Commissioners, and (B) gain during the taxable year from the sale or other disposition of property, and (C) all other items constituting gross income under section 22;

(2) *Net income.* "Net income" means the gross income as defined in paragraph (1) of this subsection less the deductions allowed by subsection (c) of this section;

(3) *Investment income.* "Investment income" means the gross amount of income earned during the taxable year from interest, dividends, and rents, computed as follows:

To all interest, dividends and rents received during the taxable year, add interest, dividends and rents due and accrued at the end of the taxable year, and deduct all interest, dividends and rents due and accrued at the end of the preceding taxable year;

(4) *Underwriting income.* "Underwriting income" means the premiums earned on insurance contracts during the taxable year less losses incurred and expenses incurred;

(5) *Premiums earned.* "Premiums earned on insurance contracts during the taxable year" means an amount computed as follows:

From the amount of gross premiums written on insurance contracts during the taxable year, deduct return premiums and premiums paid for reinsurance. To the result so obtained add unearned permiums on outstanding business at the end of the preceding taxable year and deduct unearned premiums on outstanding business at the end of the taxable year. For the purposes of this subsection, unearned premiums shall include life insurance reserves, as defined in section 201 (c) (2), pertaining to the life, burial, or funeral insurance, or annuity business of an insurance company subject to the tax imposed by this section and not qualifying as a life insurance company under section 201 (b);

(6) *Losses incurred.* "Losses incurred" means losses incurred during the taxable year on insurance contracts, computed as follows:

To losses paid during the taxable year, add salvage and reinsurance recoverable outstanding at the end of the preceding taxable year, and deduct salvage and reinsurance recoverable outstanding at the end of the taxable year. To the result so obtained add all unpaid losses outstanding at the end of the taxable year and deduct unpaid losses outstanding at the end of the preceding taxable year;

(7) *Expenses incurred.* "Expenses incurred" means all expenses shown on the annual statement approved by the National Convention of Insurance Commissioners, and shall be computed as follows:

To all expenses paid during the taxable year add expenses unpaid at the end of the taxable year and deduct expenses unpaid at the end of the preceding taxable year. For the purpose of computing the net income subject to the tax imposed by this section there shall be deducted from expenses incurred as defined in this paragraph all expenses incurred which are not allowed as deductions by subsection (c) of this section.

(c) *Deductions allowed.* In computing the net income of an insurance company subject to the tax imposed by this section there shall be allowed as deductions:

(1) All ordinary and necessary expenses incurred, as provided in section 23 (a);

(2) All interest as provided in section 23 (b);

(3) Taxes as provided in section 23 (c);

(4) Losses incurred as defined in subsection (b) (6) of this section;

(5) *Capital losses.* Capital losses to the extent provided in section 117 plus losses from capital assets sold or exchanged in order to obtain funds to meet abnormal insurance losses and to provide for the payment of dividends and similar distributions to policyholders. Capital assets shall be considered as sold or exchanged in order to obtain funds to meet abnormal insurance losses and to provide for the payment of dividends and similar distributions to policyholders to the extent that the gross receipts from their sale or exchange are not greater than the excess, if any, for the taxable year of the sum of dividends and similar distributions paid to policyholders in their capacity as such, losses paid, and expenses paid over the sum of interest, dividends, rents, and net premiums received. In the application of section 117 (e) for the purposes of this section, the net capital loss for the taxable year shall be the amount by which losses for such year from sales or exchanges of capital assets exceeds the sum of the gains from such sales or exchanges and whichever of the following amounts is the lesser:

(A) the corporation surtax net income (computed without regard to gains or losses from sales or exchanges of capital assets); or

(B) losses from the sale or exchange of capital assets sold or exchanged to obtain funds to meet abnormal insurance losses and to provide for the payment of dividends and similar distributions to policyholders.

(6) Debts in the nature of agency balances and bills receivable which become worthless within the taxable year;

(7) The amount of interest earned during the taxable year which under section 22 (b) (4) is excluded from gross income;

(8) A reasonable allowance for the exhaustion, wear and tear of property, as provided in section 23 (l);

(9) Charitable, and so forth, contributions, as provided in section 23 (q);

(10) Deductions (other than those specified in this subsection) as provided in section 23;

(11) Dividends and similar distributions paid or declared to policyholders in their capacity as such. The term "paid or declared" shall be construed according to the method of accounting regularly employed in keeping the books of the insurance company.

(d) *Deductions of foreign corporations.* In the case of a foreign corporation the deductions allowed in this section shall be allowed to the extent provided in Supplement I in the case of a foreign corporation engaged in trade or business within the United States.

(e) *Double deductions.* Nothing in this section shall be construed to permit the same item to be twice deducted.

(f) *Credits under section 26.* For the purposes of this section, in computing normal tax net income and corporation surtax net income, the credits provided in section 26 shall be allowed in the manner and to the extent provided in sections 13 (a) and 15 (a).

§ 19.204–1 *Tax on insurance companies other than life or mutual and mutual marine insurance companies.* All insurance companies (other than life or mutual or foreign insurance companies not carrying on an insurance business within the United States) and all mutual marine insurance companies are subject to the tax imposed by section 204. The term "insurance companies" as used in this section and §§ 19.204–2 and 19.204–3 means only those companies subject to the tax imposed by section 204. For what constitutes an insurance company, see § 19.3797–7. The net income of insurance companies is defined in section 204 and differs from the net income of other corporations. All provisions of the Internal Revenue Code and of these regulations not inconsistent with the specific provisions of section 204 are applicable to the assessment and collection of the tax imposed by section 204 (a), and insurance companies are subject to the

same penalties as are provided in the case of returns and payment of income tax by other corporations. Since section 204 provides that the underwriting and investment exhibit of the annual statement approved by the National Convention of Insurance Commissioners shall be the basis for computing gross income and since the annual statement is rendered on the calendar year basis, the returns under section 204 shall be made on the basis of the calendar year and shall be on Form 1120. Insurance companies are entitled, in computing normal-tax net income and corporation surtax net income, to the credits provided in section 26 in the manner and to the extent provided in sections 13 (a) and 15 (a).

Foreign insurance companies not carrying on an insurance business within the United States are not taxable under section 204 but are taxable as other foreign corporations. (See section 231.)

Insurance companies are subject to both normal tax and surtax. The normal tax shall be at the rate specified in section 13 (b) if the company has a normal-tax net income of more than $25,000, or at the rate specified in section 14 (b) if it has a normal-tax net income of not more than $25,000. For what constitutes normal-tax net income, see § 19.13–5. The surtax shall be at the rate specified in section 15 (b) (1) if the company has a corporation surtax net income of not more than $25,000, at the rate specified in section 15 (b) (2) if it has a corporation surtax net income of more than $25,000 and not more than $50,000, or at the rate specified in section 15 (b) (3) if it has a corporation surtax net income of more than $50,000. For what constitutes corporation surtax net income, see § 19.15–2. For alternative tax where the net long-term capital gain for any taxable year exceeds the net short-term capital loss, see section 117 (c) and the regulations thereunder.

§ 19.204–2 *Gross income of insurance companies other than life or mutual and mutual marine insurance companies.* Gross income as defined in section 204 (b) means the gross amount of income earned during the taxable year from interest, dividends, rents, and premium income, computed on the basis of the underwriting and investment exhibit of the annual statement approved by the National Convention of Insurance Commissioners, as well as the gain derived from the sale or other disposition of property, and all other items constituting gross income under section 22. (See section 22 (a), (b), and (c) and sections 28 and 334.) It does not include increase in liabilities during the year on account of reinsurance treaties, remittances from the home office of a foreign insurance company to the United States branch, borrowed money, or gross increase due to adjustments in book value of capital assets. The underwriting and investment exhibit is presumed clearly to reflect the true net income of the company, and in so far as it is not inconsistent with the provisions of the Internal Revenue Code will be recognized and used as a basis for that purpose. All items of the exhibit, however, do not reflect an insurance company's income as defined in the Code. By reason of the definition of investment income, miscellaneous items which are intended to reflect surplus but do not properly enter into the computation of income, such as dividends declared to shareholders in their capacity as such, home office remittances and receipts, and special deposits, are ignored. Gain or loss from agency balances and bills receivable not admitted as assets on the underwriting and investment exhibit will be ignored, excepting only such agency balances and bills receivable as have been allowed as deductions for worthless debts or, having been previously so allowed, are recovered during the taxable year. In computing "premiums earned on insurance contracts during the taxable year" the amount of the unearned premiums shall include (1) life insurance reserves as defined in section 201 (c) (2) and § 19.201–4 pertaining to the life, burial, or funeral insurance, or annuity business of an insurance company subject to the tax imposed by section 204 and not qualifying as a life insurance company for return premiums and (2) liability for return premiums under a rate credit or retrospective rating plan based on experience, such as the "War Department Insurance Rating Plan", and which return premiums are therefore not earned premiums. In computing "losses incurred" the determination of unpaid losses at the close of each year must represent actual unpaid losses as nearly as it is possible to ascertain them.

§ 19.204–3 *Deductions allowed insurance companies other than life or mutual and mutual marine insurance companies.* The deductions allowable are specified in section 204 (c) and by reason of the provisions of section 204 (c) (10) include deductions (other than those specified in section 204 (c)) as provided in section 23. The deductions, however, are subject to the limitation provided in section 24 (a) (5). The net operating loss deduction allowed by section 23 (s) is computed under section 122 and the regulations thereunder. In computing net operating loss or net income of insurance companies for the purposes of section 122 "gross income" shall mean gross income as defined in section 204 (b) (1) and the allowable deductions shall be those allowed by section 204 (c) with the exceptions and limitations set forth in section 122 (d). In addition to the deduction for capital losses provided in section 117, insurance companies are allowed a deduction for losses from capital assets sold or exchanged in order to obtain funds to meet abnormal insurance losses and to provide for the payment of dividends and similar distributions to policyholders. A special rule is provided for the application of the five year capital loss carry-over provisions of section 117 (e). The deduction is the same as that allowed mutual insurance companies other than life or marine, see section 207 (b) (4) (F) and the regulations thereunder. Insurance companies are also allowed a deduction for dividends and similar distributions paid or declared to policyholders in their capacity as such. The deduction is the same as that allowed mutual insurance companies other than life or marine, see section 207 (b) (3) and the regulations thereunder.

Among the items which may not be deducted are income and profits taxes imposed by the United States, income and profits taxes imposed by any foreign country or possession of the United (in cases where the company chooses to claim to any extent a credit for such taxes), taxes assessed against local benefits, decrease during the year due to adjustments in the book value of capital assets, decrease in liabilities during the year on account of reinsurance treaties, dividends paid to shareholders in their capacity as such, remittances to the home office of a foreign insurance company by the United States branch, and borrowed money repaid.

In computing net income of insurance companies, losses sustained during the taxable year from the sale or other disposition of property are deductible subject to the limitation contained in section 117 (d) (1). The graduated percentage reduction of gains and losses contained in section 117 (b) does not apply in the case of insurance companies but they are entitled to the alternative taxes provided in section 117 (c).

(Secs. 124 (b), 160 (d) and 164 of the Revenue Act of 1942 (Pub. Law 753, 77th Cong.), and sec. 62 of the Internal Revenue Code (53 Stat. 32, 26 U.S.C., 1940 ed. 62))

[SEAL] GUY T. HELVERING,
Commissioner of Internal Revenue.

Approved: March 1, 1943.

JOHN L. SULLIVAN,
Acting Secretary of the Treasury.

[F. R. Doc. 43–3319; Filed, March 2, 1943; 11:32 a. m.]

TITLE 29—LABOR

Chapter VII—War Manpower Commission

PART 903—MINIMUM WARTIME WORKWEEK OF 48 HOURS

GENERAL POLICY FOR INTERPRETATION AND APPLICATION OF EXECUTIVE ORDER, ETC.

By virtue of authority vested in me as Chairman of the War Manpower Commission by Executive Order No. 9301 establishing a minimum wartime workweek of 48 hours, and by Executive Orders Nos. 9139 and 9279, I hereby prescribe the following regulations:

Sec.
903.1 General policy for interpretation and application of Executive Order.
903.2 Application to areas and activities.
903.3 Delegation of authority.
903.4 Minimum wartime workweek.
903.5 Extension of workweek in designated areas and activities.
903.6 Restriction upon hiring of workers.
903.7 Exclusions.
903.8 Definitions.

AUTHORITY: §§ 903.1 to 903.8, inclusive, issued under E.O. 9139, 9279, 9301, 7 F.R. 2919, 10177, 8 F.R. 1825.

§ 903.1 *General policy for interpretation and application of Executive Order.* Executive Order No. 9301 shall be so construed and applied as best to effectuate its fundamental purpose, which is to aid in meeting the manpower requirements of our armed forces and our expanding war production program by a fuller utilization of our available manpower. Effectuation of this purpose requires that in situations of labor shortage employers do not hire new workers when their manpower needs can effectively be met by a fuller utilization of their current labor force, and that workers who can be released by an extension of the workweek are relesaed under circumstances which will permit and facilitate their effective utilization elsewhere in the war effort.

§ 903.2 *Application to areas and activities.* The Chairman of the War Manpower Commission will from time to time by order designate areas and activities as subject to the provisions of Executive Order No. 9301. Regional Manpower Directors may designate additional areas and activities within their respective regions as subject to the provisions of Executive Order No. 9301, if they find and by appropriate public notice so declare, that such action will aid in alleviating labor shortages which are impeding the war effort. Unless and until an area or activity has been so designated, employers therein will not be required to extend their workweek.

§ 903.3 *Delegation of authority.* Regional and Area Manpower Directors are authorized and directed to determine all questions arising within their respective regions and areas with respect to the interpretation and application of these regulations, in conformity with such procedures and instructions as the Executive Director of the War Manpower Commission may issue in implementation thereof.

§ 903.4 *Minimum wartime workweek.* "Minimum wartime workweek" as used in these regulations means a workweek of 48 hours, except in cases where a workweek of 48 hours (a) would be impracticable in view of the nature of the operations, (b) would not contribute to the reduction of labor requirements, or (c) would conflict with any Federal, State or local law or regulation limiting hours of work. In such cases "Minimum wartime workweek" means the greatest number of hours (less than 48) feasible in the light of the nature of the operations, the reduction of labor requirements or the applicable Federal, State and local law or regulation, as the case may be.

§ 903.5 *Extension of workweek in designated areas and activities.* If the workweek applicable to any worker employed in any plant, factory or other place of employment in an area or an activity designated as subject to the provisions of Executive Order No. 9301, is less than the minimum wartime workweek, such workweek shall be extended to the minimum wartime workweek as follows:

(a) Whenever extension of such workweek to the minimum wartime workweek would not involve the release of any workers, the affected employer shall proceed promptly to extend the workweek to the minimum wartime workweek.

(b) Whenever the regional or area manpower director or a designated representative of either determines that extension of such workweek to the minimum wartime workweek would involve the release only of workers who can be promptly placed in suitable employment with other employers, the affected employer will be notified of such determination and thereupon shall proceed promptly to extend the workweek to the minimum wartime workweek.

(c) If extension of such workweek to the minimum wartime workweek would involve the release of some workers and the regional or area manpower director or designated representative has not determined and notified the employer that such workers can promptly be placed in suitable employment with other employers, the workweek shall not be extended except as authorized below. On or before April 1, 1943, the affected employer shall submit to the regional or area manpower director or the designated representative of either director a statement as to the number of workers whose release would be involved and their occupational classification, together with a proposed schedule for the timing of such releases. The regional or area manpower director or designated representative will authorize a schedule for the extension of the workweek to the minimum wartime workweek and for the release of workers in terms of labor market needs and the employer shall thereupon proceed to extend the workweek in accordance with such schedule.

§ 903.6 *Restriction upon hiring of workers.* No employer shall hire any worker in an area or activity designated as subject to the provisions of Executive Order No. 9301, if the employer has failed in any manner to comply with the provisions of § 903.5 of these regulations in the plant, factory or other place of employment in which the worker would be employed.

§ 903.7 *Exclusions.* No provision of these regulations shall be construed or applied so as to require the extension of a workweek

(a) In any establishment or other place of employment in which less than eight workers are regularly employed;

(b) In any establishment or place of employment principally engaged in agriculture;

(c) Of persons in the employ of any State or any political subdivision thereof, or any instrumentality of any one or more of the foregoing;

(d) Of youth under the age of sixteen years; or

(e) Of individuals who on account of other employment, household responsibilities, or physical limitations, are not available for full time work.

§ 903.8 *Definitions.* As used in these regulations:

(a) "Workweek" means the number of hours within a period of seven successive days, beginning with the same calendar day each week, during which workers are normally required to be on duty.

(b) "Agriculture" means those farm activities carried on by farm owners or tenants on farms in connection with the cultivation of the soil, the harvesting of crops, or the raising, feeding, or management of livestock, bees, and poultry, and shall not include any packing, canning, processing, transportation or marketing of articles produced on farms unless performed or carried on as an incident to ordinary farming operations as distinguished from manufacturing or commercial operations.

PAUL V. MCNUTT,
Chairman.

FEBRUARY 22, 1943.

[F. R. Doc. 43-3247; Filed, March 1, 1943; 12:53 p. m.]

TITLE 32—NATIONAL DEFENSE

Chapter VI—Selective Service System

[Amendment 130, 2d Ed.]

PART 605—GENERAL ADMINISTRATION [1]

MISCELLANEOUS AMENDMENTS

By virtue of the provisions of the Selective Training and Service Act of 1940 (54 Stat. 885, 50 U.S.C., Sup. 301–318, inclusive); E.O. No. 8545, 5 F.R. 3779, E.O. No. 9279, 7 F.R. 10177, and the authority vested in me by the Chairman of the War Manpower Commission in Administrative Order No. 26, 7 F.R. 10512, Selective Service Regulations, Second Edition, are hereby amended in the following respect:

1. Amend § 605.32 to read as follows:

§ 605.32 *Information not confidential as to certain persons.* No information shall be confidential as to the persons designated in this section, and any information may be disclosed or furnished to or examined by such persons, namely:

(1) The registrant, or any person having written authority from the registrant.

(2) The members and clerical and stenographic employees of the local board, medical advisory board, or board of appeal, the examining physician or examining dentist, and the government appeal agent or associate government appeal agent, dealing with the registrant's case; proper representatives of the State Director of Selective Service or the Director of Selective Service; United States attorneys and their duly authorized representatives.

(3) The Veterans' Administration, but only under the procedure hereinafter set out in this subparagraph. The Veterans' Administration will send requests to the State Director of Selective Service, marked for the attention of the local board concerned. The State Director of Selective Service will immediately forward the request to the proper local board, where a copy will be made of the record requested. Such copy will be signed by a clerk or member of the local board and the words "This is certified as a true copy" will be stamped or written thereon. A notation will be made on

[1] 6 F.R. 6832; 7 F.R. 9862.

the original record stating that a copy thereof was mailed to the Veterans' Administration on a given date and signed by the person certifying the copy. The local board will mail the true copy of the record direct to the Veterans' Administration, will write the "C-number" appearing in the request at the top of the copy of the record, will make a notation on the carbon copy of the Veterans' Administration letter of request showing the date of mailing of the true copy, signed by the person complying with the request, and will forward such carbon copy to the State Director of Selective Service for clearance of their notation of the receipt of the original request. In view of the fact that these requests are made because of a claim for benefits due to disability or death of the registrant while in the armed forces, the local board shall expedite requests of this nature.

(4) Any other government official or employee, but only to the extent that such other government official or employee is specifically authorized in writing by the State Director of Selective Service or the Director of Selective Service.

2. Amend § 605.40 to read as follows:

§ 605.40 *Availability of information that is not confidential.* (a) The clerk who is in charge of a record shall read or point out information in any portion thereof which is not confidential to any person who requests such information, if he can do so without interfering with his other duties.

(b) The Immigration and Naturalization Service of the Department of Justice is authorized to use the offices of the Selective Service System to obtain certain nonconfidential information with respect to the record of individual aliens. The request for such information will be sent to the State Director of Selective Service who will refer it to the proper local board for completion of the reverse side thereof. The local board will return the completed request through the State Director of Selective Service to the official of the Immigration and Naturalization Service from whom it was received.

(c) Except as specifically provided in these regulations or by written authority of the Director of Selective Service, no person shall be entitled to search or handle any record.

3. Amend § 605.41 to read as follows:

§ 605.41 *Furnishing lists of registrants prohibited.* Lists of registrants shall not be furnished for any purpose except (1) in the administration of the selective service law and then only when specifically authorized by the Director of Selective Service or (2) as provided in § 605.44.

4. Amend the regulations by adding a new section to be known as § 605.42 to read as follows:

§ 605.42 *Furnishing information relative to quotas and calls prohibited.* Information concerning quotas or calls shall not be examined by or disclosed or furnished to anyone except when required in the administration of the Selective Service System and then only in compliance with the provisions of these regulations.

5. Amend the regulations by adding a new section to be known as §605.43 to read as follows:

§ 605.43 *Furnishing information relative to registrants forwarded to induction station prohibited.* Information concerning the names or the total number of men forwarded to the induction station on any call or during any period of time shall not be examined by or disclosed or furnished to anyone except when required in the administration of the Selective Service System and then only in compliance with the provisions of these regulations.

6. Amend the regulations by adding a new section to be known as § 605.44 to read as follows:

§ 605.44 *Dissemination of information relative to inducted men.* Upon request of local publication agencies, the local board should, or, upon its own motion, the local board may, after the delivery list (Form 151) has been returned from the induction station, prepare a list showing the name, address, and the branch of the service of each registrant who was accepted and inducted and may post such list or furnish it to news services, newspapers, and radio stations. Under no circumstances should such list include registrants rejected at the induction station. Such list should be prepared at a time and in a manner which will not unduly interfere with the normal operations of the local board.

7. The foregoing amendments to the Selective Service Regulations shall be effective immediately upon the filing hereof with the Division of the Federal Register.

LEWIS B. HERSHEY,
Director.

MARCH 1, 1943.

[F. R. Doc. 43-3274; Filed, March 1, 1943; 4:31 p. m.]

PART 623—CLASSIFICATION PROCEDURE

[Amendment 131, 2d Ed.]

CLASSIFICATION AND CHANGE IN CLASSIFICATION

By virtue of the provisions of the Selective Training and Service Act of 1940 (54 Stat. 885, 50 U.S.C., Sup. 301-318, inclusive); E.O. 8545, 5 F.R. 3779, E.O. 9279, 7 F.R. 10177, and the authority vested in me by the Chairman of the War Manpower Commission in Administrative Order No. 26, 7 F.R. 10512, Selective Service Regulations, Second Edition, are hereby amended in the following respect:

1. Amend paragraph (b) of § 623.61 [1] to read as follows:

§ 623.61 *Classification and change of classification.* * * *

(b) After each local board meeting, a copy of the Local Board Action Report (Form 110), listing the registrants who have been classified or whose classification has been changed, shall be posted and kept permanently posted in a conspicuous place in the office of the local board. A copy shall also be sent to the government appeal agent. When a person is unable to ascertain the current classification of a registrant from the posted copy of the Local Board Action Report (Form 110), an employee of the local board, upon request, shall consult the Classification Record (Form 100) and furnish to the person making inquiry the current classification of such registrant.

2. The foregoing amendment to the Selective Service Regulations shall be effectively immediately upon the filing hereof with the Division of the Federal Register.

LEWIS B. HERSHEY,
Director.

MARCH 1, 1943.

[F. R. Doc. 43-3275; Filed, March 1, 1943; 4:31 p. m.]

[1] 6 F.R. 6611; 7 F.R. 68, 808, 6517, 9607.

Chapter IX—War Production Board

Subchapter B—Director General for Operations

AUTHORITY: Regulations in this subchapter issued under P. D. Reg. 1, as amended, 6 F.R. 6680; W.P.B. Reg. 1, 7 F.R. 561; E.O. 9024, 7 F.R. 329; E.O. 9040, 7 F.R. 527; E.O. 9125, 7 F.R. 2719; sec. 2 (a), Pub. Law 671, 76th Cong., as amended by Pub. Laws 89 and 507, 77th Cong.

PART 933—COPPER

[Conservation Order M-9-c as Amended Feb. 26, 1943 [1]]

The fulfillment of the requirements for the defense of the United States has created a shortage in the supply of copper for defense, for private account and for export; and the following order is deemed necessary and appropriate in the public interest and to promote the national defense:

§ 933.4 *Conservation Order M-9-c*—(a) *Restrictions on manufacture of items appearing on Combined List and on List A-2.* (1) No manufacturer of any item on the Combined List attached, or of parts (including repair parts [2]) for any such item, may, if such item or parts contain copper products or copper base alloy products, continue their manufacture on or after December 26, 1942 by means of processing, assembling or finishing.

(2) No manufacturer of any item on List A-2 attached, or of parts (including repair parts [1]) for any such item, may, if such item or parts contain copper products or copper base alloy products, continue their manufacture by means of processing, assembling or finishing on or after the governing date set forth opposite such item in Column 2 of List A-2.

(b) *Restrictions on manufacture of articles not appearing on Combined List and List A-2 out of inventory on hand on February 28, 1942 and June 30, 1942.* (1) During the period from December

[1] This document is a restatement of Amend. 1 to Order M-9-c as amended January 20, 1943 which appeared in the FEDERAL REGISTER of February 27, 1943, page 2475, and reflects the order in its completed form as of February 26, 1943.

[2] See also paragraph (h) (7) permitting the manufacture of repair parts to make specific repairs of used articles under certain conditions.

25, 1942 to and including January 15, 1943, a manufacturer of any article omitted from the Combined List and List A–2 or excepted from those lists, or of parts (including repair parts[1]) for such an article, may not continue the manufacture thereof by means of processing, assembling or finishing,

(i) Unless all copper products or copper base alloy products contained in such articles or parts were acquired by the manufacturer after February 28, 1942; or

(ii) Unless such articles or parts are being manufactured, processed, assembled or finished to fill a purchase order, existing or prospective,[2] bearing a preference rating of A–1–k or higher; and no such article or part so manufactured shall be delivered except to fill such an order; or

(iii) Unless the manufacturer has been specifically authorized by the Director General for Operations, pursuant to an application made on Form PD–426, or otherwise, to manufacture, process, assemble or finish the article or parts in question with the copper products or copper base alloy products being used.

(2) After January 15, 1943, a manufacturer of any article omitted from the Combined List and List A–2 or excepted from those lists, or of parts (including repair parts[2]) for such anarticle, may not continue the manufacture thereof by means of processing, assembling or finishing,

(i) Unless all copper products or copper base alloy products contained in such articles or parts were acquired by the manufacturer after June 30, 1942; or

(ii) Unless such articles or parts are being manufactured, processed, assembled or finished to fill a purchase order, existing or prospective,[2] bearing a preference rating of AA–4 or higher; and no such article or part so manufactured shall be delivered except to fill such an order; or

(iii) Unless the manufacturer has been specifically authorized by the Director General for Operations, pursuant to an application on Form PD–426, or otherwise, to manufacture, process, assemble or finish the article or parts in question with the copper products or copper base alloy products being used.

The provisions of this paragraph (b) shall not apply to a manufacturer assembling a completed fractional horsepower electric motor into machinery of any kind omitted from the Combined List and List A–2 or excepted from those lists; or to the manufacturing, processing, assembling or finishing of any machinery omitted from the Combined List and List A–2 or excepted from those lists, or of parts (including repair parts) for such machinery, if the only copper products or copper base alloy products used which were in the inventory of the manufacturer on or before February 28, 1942 (with respect to manufacturing, processing, assembling or finishing during the period from December 25, 1942 to and including January 15, 1943) or on or before June 30, 1942 (with respect to manufacturing, processing, assembling or finishing after January 15, 1943) are bushings, bearings, nuts, bolts, screws, washers and wire weighing in the aggregate less than 5% of the total weight of the article or part.

(c) *Applicability of order to certain Governmental agencies.* The prohibitions and restrictions contained in this order shall not apply to the use of copper products or copper base alloy products in the manufacturing, processing, assembling or finishing of any item or article on the "Military Exemption List", or part therefor, which is being produced for purchase by, or for the account of, or for use by, the Army or Navy of the United States, the United States Maritime Commission, the War Shipping Administration or the Coast Guard, where the use of copper products or copper base alloy products to the extent employed is required by the specifications (including performance specifications) of the Army or Navy of the United States, the United States Maritime Commission, the War Shipping Administration or the Coast Guard applicable to the contract, subcontract or purchase order.

(d) *General restrictions on manufacture.* (1) No manufacturer may continue the manufacture of any article omitted from the Combined List and List A–2 or excepted from such lists, or of parts (including repair parts) for such an article, if such article or parts are to contain copper products or copper base alloy products where the use of any less scarce material is practicable; and no manufacturer may continue the manufacture of any article omitted from the Combined List and List A–2 or excepted from such lists, or of parts (including repair parts) for such an article, if they are to contain more copper products or copper base alloy products than is necessary for the article's proper operation or a higher type or grade of copper or copper base alloy than is necessary for the article's proper operation.

(2) (i) The use of copper products or copper base alloy products for plating any item on the Combined List or List A–2 or for plating any parts (including repair parts) of such an item, is prohibited unless such plating is expressly stated to be permissible on said lists.

(ii) The use of copper products or copper base alloy products for plating any article omitted from the Combined List and List A–2 or excepted from such lists and the plating of parts (including repair parts) for such an article, is permitted provided:

(*a*) That such plating is not for decorative purposes or part of a decoration or as an undercoating for lead or silver plating, and

(*b*) That the use of, or the normal wear on such article or parts, would make impracticable any other form of coating.

(e) *General restrictions on deliveries.* The disposition of frozen and excessive inventories containing certain copper products or copper base alloy products shall be subject to the applicable provisions of Priorities Regulation No. 13 (§ 944.34) as amended from time to time.

(f) *Special provisions.* (1) The foregoing provisions of this amended order shall not apply to the use of copper products and copper base alloy products in typography, engraving, photo-engraving, gravure plate making, electrotyping, stereotyping and printing in the printing and publishing industries. In those processes, the use of bronze powder, bronze ink, bronze paste and bronze leaf is controlled by Supplementary Conservation Order M–9–c–3 effective March 28, 1942; and all other uses in those industries of copper products, copper base alloy products, copper scrap and copper base alloy scrap are, in the quarter from October 1, 1942 to December 31, 1942, limited to 70% of the aggregate usage of such products and scrap in the last calendar quarter of 1940, and in each subsequent calendar quarter limited to 60% of such aggregate usage in the corresponding quarter of the year 1940; *Provided*, That, for electrotyping and rotogravure, 33⅓% of the allowable usage shall be in the form of copper or copper base alloy printing scrap during the month of February 1943, 50% of the allowable usage shall be in such form during the month of March 1943, and 75% of the allowable usage shall be in such form in each month after March 1943; *And further provided*, That for copper plate engraving of calling cards, greeting cards, social and business stationery and other similar articles, 100% of the allowable usage for the engraving of such plates shall be (i) of copper products or copper base alloy products which were in the possession of the engraver using them on December 31, 1942 or (ii) of copper scrap or copper base alloy scrap (old engraved plates), and in either event the engraver shall sell and deliver as scrap to a scrap dealer before the end of each calendar quarter beginning with the first calendar quarter of 1943, three pounds of copper or copper base alloy scrap in the form of old engraved plates for each one pound of copper products or copper base alloy products which he engraved for use in printing calling cards, greeting cards, social and business stationery and other similar articles during said calendar quarter. Nothing contained in this paragraph (f) (1) of this amended order shall affect the prohibition against the manufacture of powder containing copper products or copper base alloy products contained in parargaph (a) and the Combined List of this amended order.

(2) No person shall deliver, install or cut any copper or copper base alloy insect screening (i) unless such screening is to be delivered to, installed for or cut on the order of the Army or Navy of the United States, the United States Maritime Commission, the War Shipping Administration, the Panama Canal, the Coast Guard, any foreign country pursuant to the Act of March 11, 1941 entitled "An Act to Promote the Defense of the United States" (Lend-Lease Act), or Defense Supplies Corporation, Metals Reserve Corporation or any other corporation organized under section 5 (d) of the Reconstruction Finance Corporation Act as amended (except Defense Plant Corporation) or any person acting

[2] See footnote 2 on p. 2642.

[3] Priorities Regulation No. 1, § 944.14, prohibits you from making more than a practicable minimum working inventory of articles or parts to fill prospective orders carrying particular ratings.

as agent of any such corporation (except Defense Plant Corporation), or (ii) unless such delivery, installation or cutting shall be with the specific authorization of the Director General for Operations. Applications for specific authorizations shall be made by letter addressed to the War Production Board, Washington, D. C., Ref.: M–9–c. The foregoing shall not apply to used or second hand insect screening or to insect screening in rolls of less than 25 feet in length. Nothing contained in this paragraph (f) (2) affects the prohibitions on the manufacture, processing, assembling or finishing of insect screening and screens with copper products or copper base alloy products contained in paragraph (a) and the Combined List of this order.

(g) *Restrictions on deliveries to manufacturers.* No person shall hereafter deliver copper products or copper base alloy products to any manufacturer, directly or indirectly, if he knows or has reason to believe that such products are to be used in violation of the terms of this order.

(h) *Miscellaneous provisions*—(1) *Applicability of priorities regulation.* This order and all transactions affected thereby are subject to all applicable provisions of the priorities regulations of the War Production Board, as amended from time to time.

(2) *Appeal.* Any appeal from the provisions of paragraphs (a), (d) or (f) (1) of this order shall be made by filing Form PD–167 Revised with the War Production Board, Washington, D. C., Ref.: M–9–c. Relief granted pursuant to an appeal under this order shall remain in effect despite any amendment to this order, unless the grant of relief is specifically revoked or modified by the Director General for Operations.

(3) *Communications.* Any reports required to be filed under this order and all communications concerning this order, shall, unless otherwise directed, be addressed to: War Production Board, Copper Division, Washington, D. C., Ref.: M–9–c.

(4) *Applicability of order.* The prohibitions and restrictions contained in this order shall apply irrespective of whether such items, articles or parts whose manufacture is governed hereby are being manufactured pursuant to a contract made prior or subsequent to the effective date of this order. Insofar as any other order of the War Production Board or of the Office of Production Management may have the effect of limiting or curtailing to a greater extent than herein provided the manufacture of items, articles or parts or the sale and delivery of such items, articles or parts, the limitation of such other order shall be observed.

(5) *Violations.* Any person who wilfully violates any provision of this order, or who, in connection with this order, wilfully conceals a material fact or furnishes false information to any department or agency of the United States, is guilty of a crime, and, upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or obtaining further deliveries of, or from processing or using, material under priority control and may be deprived of priorities assistance.

(6) *Installation.* The restrictions of this order shall not apply to the installation of any item or article, or part (including a repair part) therefor, for the ultimate consumer on his premises when any manufacturing, processing, assembling or finishing of such an item, article or part is incidental to such installation and is done on such premises. The foregoing does not in any way affect, revoke or modify the provisions of Supplementary Conservation Order M–9–c–4 which prohibits the installation of certain types of copper and copper base alloy pipe, tube, fittings and building material under certain circumstances or of any other order restricting installation.

(7) *Repair.* The restrictions of this order (other than those contained in paragraph (d) (1) hereof) shall not apply to the manufacture, processing, assembling or finishing of repair parts to make a specific repair of a used article or to a person repairing a used article, on or off the premises of the owner, if the manufacturer of the parts or the person making the repair does not use copper products or copper base alloy products weighing in the aggregate more than two pounds and any manufacturing, processing, assembling or finishing done by him is for the purpose of making a specific repair; nor shall the restrictions of this order (other than those contained in paragraph (d) (1) hereof) apply to the manufacture, processing, assembling or finishing of repair parts to make a specific repair of a used article or to a person repairing a used article, on or off the premises of the owner, if the manufacturer of the parts or the person making the repair does not use copper products or copper base alloy products weighing in the aggregate more than one pound in excess of the copper or copper base alloy scrap derived from the article being repaired, and all such scrap is delivered to a scrap dealer or to any other person to whom such delivery may be made under the provisions of Supplementary Order M–9–b and provided any manufacturing, processing, assembling or finishing done by him is for the purpose of making a specific repair.

(8) *Copper products or copper base alloy products not controlled by order.* On and after the original issuance dates of the orders listed in this subparagraph, the provisions of this order shall not apply to the manufacture of the following items or articles and parts (including repair parts) therefor, even though they contain copper products or copper base alloy products, since these items or articles are specifically governed by the following orders:

Shoe findings and footwear of all kinds governed by Supplementary Conservation Order M–9–c–1.

Fire protective equipment governed by General Limitation Order L–39.

Motorized fire apparatus governed by General Limitation Order L–43.

Bronze paste, bronze ink and bronze leaf and products made with bronze paste, bronze ink, bronze leaf and bronze powder (other than decalcomanias and ship bottom paint), governed by Supplementary Conservation Order M–9–c–3.

Jewelry governed by Supplementary Conservation Order M–9–c–2.

Musical instruments governed by Supplementary Limitation Order L–37–a.

Water meters governed by Schedule I of Limitation Order L–154.

Self-contained drinking water coolers governed by Schedule I of Limitation Order L–126.

The provisions of this order do not apply to attaching finished slide fasteners, hooks and eyes, brassiere hooks, sew-on, machine attached or riveted snap fasteners, buckles, buttons, corset clasps, eyelets (other than eyelets usable as shoe eyelets), garter trimmings, hose supporters, insignia, jewelry, loops, mattress buttons, pin fasteners, pins, staples, slides, and trouser trimmings. The order does apply to manufacturing, processing, assembling and finishing of the closures and associated items listed above where the provisions of this order are more restrictive than other orders of the War Production Board.

The provisions of this order do not apply to the assembling of watch or clock movements finished prior to June 15, 1942, into cases not made of copper or copper base alloy; the provisions of this order do apply to manufacturing, processing and finishing watch and clock cases and all other parts of watches and clocks, and to assembling watches and clocks except under the conditions mentioned in this sentence.

(9) *Definitions.* For the purposes of this order:

(i) "Copper" means unalloyed copper metal. It shall include unalloyed copper metal produced from scrap.

(ii) "Copper base alloy" means any alloy metal in the composition of which the percentage of copper metal by weight equals or exceeds 40% of the total weight of the alloy. It shall include alloy metal produced from scrap.

(iii) "Copper products" means products made of copper fabricated to the extent that they are plate, sheet, strip, rolls, coils, wire, rod, bar, tube, tubing, pipe, extrusions, ingot, powder, anodes, castings or forgings or fabricated to any greater extent.

(iv) "Copper base alloy products" means products made of copper base alloy, fabricated to the extent that they are plate, sheet, strip, rolls, coils, wire, rod, bar, tube, tubing, pipe, extrusions, ingot, powder, anodes, castings or forgings or fabricated to any greater extent.

(v) "Manufacturer" means a person who manufactures, processes, assembles or finishes.

Issued this 26th day of February 1943.

CURTIS E. CALDER,
Director General for Operations.

COMBINED LIST

[Combined List as amended Feb. 26, 1943]

The manufacture, processing, assembling or finishing of the items listed below and of all parts (including repair parts) therefor

is prohibited if such article or part contains copper products or copper base alloy products, except to the extent permitted by the exceptions noted on the list. Where this list excepts an item if the use of copper products or copper base alloy products in making the item is limited or if the item is being produced for a particular end use, the manufacture, processing, assembling and finishing of the item made under the terms of such an exception is governed by paragraphs (b) and (d) (1) of this order.

AUTOMOTIVE, TRAILER [4] AND TRACTOR EQUIPMENT AND FARM MACHINERY

See also Order L–106 governing the use of copper and copper base alloy in the manufacture of automative parts entering into the production of, or as replacement parts for, passenger automobiles, motor trucks, truck trailers, passenger carriers and off-the-highway motor vehicles.

Ambulance hardware.
Defrosters (except when the only copper products or copper base alloy products used are for parts necessary for conducting electricity).
Garage and automotive repair equipment.
Heaters (except when the only copper products or copper base alloy products used are for parts necessary for conducting electricity).
Hearse hardware.
Horns (except when the only copper products or copper base alloy products used are for parts necessary for conducting electricity).
Hub and gas-tank caps.
Lights, lamps, headlamps and accessories (except when the only copper products or copper base alloy products used are for parts necessary for conducting electricity).
Miscellaneous fittings and trim.
Motorcycles (except when the only copper products or copper base alloy products used are for parts necessary for conducting electricity).
Motor-driven scooters (except when the only copper products or copper base alloy products used are for parts necessary for conducting electricity).
Mouldings.
Rear-view mirrors and hardware.

BUILDING SUPPLIES AND HARDWARE

(Excluding supplies and hardware for ships, boats and aircraft)

Air-conditioning equipment until January 1, 1943 (except for essential food storage, food transportation and industrial processing, and except for repair parts containing not more than 4 lbs. of copper products or copper base alloy products for use in "black out" plants). After December 31, 1942, see List A–2.
Blinds, including fixture fittings and trimmings.
Builders' finish hardware, including hinges, except in those parts of plants where the use of non-sparking metal is necessary to prevent a hazard in the production or use of explosives. For locks see under "Miscellaneous" on this list.
Conduits.
Decorative hardware—including house numbers.
Door knockers, checks, pulls, and stops.
Doors, door and window frames, sills and parts, including door handles and knobs.
Elevators and escalators (except when the only copper products or copper base alloy products used are for bearings, worm gears and parts necessary for conducting electricity).
Gravel stops and snow guards.
Grilles.
Gutters, leaders, downspouts, expansion joints, and accessories thereto.
Hangers and tracks for private garages.
Incinerator hardware and fittings.
Insect screens and screening.
Letter boxes and mail chutes.
Lighting fixtures (except when the only copper products or copper base alloy products used are for parts necessary for conducting electricity).
Ornamental metal work.
Pile butt protection.
Plumbing and heating supplies:
  Bands on pipe covering.
  Cistern and low-water floats.
  Fixture fittings and trimmings (See "Plumbing fixture fittings and trim" on List A–2).
  Hot water heaters, tanks, and coils (except when the only copper products or copper base alloy products used are permitted by Order L–185).
  Pipe, tube, tubing, and fittings for piping systems.
  Shower rods, and pans (See "Plumbing fixture fittings and trim" on List A–2).
  Shower heads (See "Plumbing fixture fittings and trim" on List A–2).
  Sinks and drainboards.
  Toilet floats (See "Plumbing fixture fittings and trim" on List A–2).
  Towel racks.
Push, kick, switch, floor, and all other device plates.
Roof, roofing, roofing nails, flashing valleys, and other roofing items.
Sheet, roll, and strip for building construction.
Shelves.
Stair and threshold treads.
Termite shields.
Terrazzo strips, reglets, and mouldings.
Unit heaters, unit ventilators, and convectors, space or local heaters, and blast heating coils, or any apparatus using such coils as part of its construction (except when the only copper products or copper base alloy products used are for valves, controls and parts necessary for conducting electricity).
Ventilators and skylights.
Water containers for humidification.
Weatherstripping and insulation.

BURIAL EQUIPMENT

Burial vaults.
Caskets and casket hardware. See also Order L–64.
Memorial tablets.
Morticians' supplies.

(See also "Boxes, * * *" under "Miscellaneous" on this list.)

CLOTHING AND ACCESSORIES

Insignia. (See "Insignia" on List A–2 and on the Military Exemption List.)

DRESS ACCESSORIES

(See also Order L–68)

Buckles. (See "Slide fasteners * * * buckles * * *" on List A–2 and the Military Exemption List.)
Buttons. (See "Slide fasteners * * * buttons * * *" and "Mattress buttons" on List A–2.)
Dress ornaments.
Handbag fittings.
Metal cloths.

FURNISHINGS AND EQUIPMENT

(For homes, offices, institutions, hotels, apartment hotels, apartment houses, stations, clubs, fraternal organizations, union buildings, churches, synagogues, temples, restaurants and stores)

Andirons, screens, and fireplace fittings.
Candlesticks.
Cooking and table utensils.
Counters.
Curtain fasteners, rods, and rings.
Cuspidors.
Fans (See also Order L–176)
Furniture.
Furniture Hardware.
Hollow-ware.
Mud scrapers.
Portable heaters.
Stoves and ranges (except when the only copper products or copper base alloy products used are for valves, ferrules for compression fittings, controls other than timers, and parts necessary for conducting electricity). For additional restrictions see "Gas stoves and ranges for household use" on List A–2.
Table flatware (except that until January 1, 1943, table flatware may be manufactured, processed, assembled or finished if made according to Fed. Spec. RR–T–56.) After December 31, 1942, see List A–2.
Timers, for stoves and ranges.
Trays.
Upholsterers' supplies, including nails and tacks.
Vases, pitchers, bowls, and artcraft.
Washing tubs and washing boilers.
Waste baskets, hat trees, humidors, and similar items.

INDUSTRIAL MACHINERY

Pulp and paper manufacturing:
  Beater bars and beaters.
  Head boxes.
  Jordan bars.
  Refiner bars.
  Save-alls (except for screens).
  Stock and water lines.

JEWELRY, GIFTS AND NOVELTIES

All jewelry, gifts and novelties including, but not limited to—
  Advertising specialties.
  Atomizers (see also List A–2).
  Bar fittings.
  Book ends.
  Cosmetic containers.
  Lighters.
  Napkin rings.
  Picture frames.
  Smokers' accessories, including ash trays.
  Souvenirs.

PASSENGER TRANSPORTATION EQUIPMENT

(Including railroad cars, street and interurban cars, buses, and trailers, but excluding locomotives)

All items under heading "Furnishings and Equipment".
Air conditioning equipment for passenger cars until January 1, 1943 (except for essential repairs, and except when the only copper products or copper base alloy products used are for parts necessary for conducting electricity). On and after December 31, 1942, see List A–2.
Bands on pipe covering.
Decorative, general, and finish hardware, and ornamental metal work.
Door knockers, checks, pulls and stops.
Doors and windows, door and window frames and window sills.
Drinking water reservoirs.
Lighting fixtures (except when the only copper products or copper base alloy products used are for parts necessary for conducting electricity).
Pipe, tube, tubing, and fittings for plumbing and heating (except for essential repairs).
Shower rods, heads and pans.
Sinks and drainboards.
Screens and screening.
Towel and luggage racks.
Water containers for humidification.
Weatherstripping and insulation.

MISCELLANEOUS

Alarm and protective systems, other than fire protective systems covered by Order L–39 (except when the only copper products or copper base alloy products used are for parts necessary for conducting electricity or where the use of such products is essential to the proper functioning of the parts).
Barrel hoops.
Badges.

[4] See also under "Passenger Transportation Equipment" on this list.

MISCELLANEOUS—continued

Bar and counter equipment and fittings.
Barber shop equipment and supplies.
Barrel hooks.
Bathroom accessories as defined in Order L–30.
Beauty parlor equipment and supplies.
Beverage dispensing units and parts thereof (except for self-contained drinking water coolers as defined in Schedule I of Order L–126 or under any schedule of Order L–38).
Bicycles, and similar vehicles. (See also Order L–52).
Binoculars, including opera glasses.
Bird and pet cages and stands.
Bottle coolers.
Boxes, cans, jars and other containers, including burial urns.
Branding, marking, and labeling devices and stock for same (except where the devices and the stock are for affixing governmental, notarial and corporate seals or, until January 1, 1943, are adjustable stencils for addressing or identifying commercial products). For adjustable stencils after December 31, 1942, see the item "Adjustable stencils" on List A–2.
Cabinets.
Canes
Carpet rods.
Cash registers.
Chimes and bells (except for bells when the only copper products or copper base alloy products used are for parts necessary for conducting electricity).
Clips.
Cleaning and polishing accessories, such as brooms, carpet sweepers, crumbing sets, dust pans, mops, pot scourers, whisk brooms and floor and furniture polishers.
Clock and watch cases.
Cooking utensils (except for commercial processing in canneries and factories).
Cutlery, including pocket knives.
Dishwashing machines and domestic garbage grinders.
Dispensers, hand, for hand lotions, paper products, soap and straws.
Dog collars and other similar harness and equipment for pets.
Domestic ice refrigerators as defined in Order L–7.
Domestic laundry equipment as defined in Order L–6 and scrubbing boards, clothes line pulleys and reels.
Domestic mechanical refrigerators as defined in Order L–5.
Domestic vacuum cleaners as defined in Order L–18.
Electric blankets.
Electric light bulbs and cord sets for Christmas trees, and bulbs and neon and fluorescent tubes for advertising and display purposes.
Flashlights and electric lanterns used by railroad brakemen (except when the only copper products or copper base alloy products used are for parts necessary for conducting electricity).
Floats for liquid level control.
Flower pots, boxes and holders for same.
Flower shears.
Food dispensing utensils, devices and machines.
Fountain pens.
Fountains (except drinking water fountains when the only copper products or copper base alloy products used are permitted by Schedules V, V–a and XII of Order L–42).
Furniture grommets.
Games as defined in Order L–81.
Garden tools and equipment.
Hair curlers, hair brushes and combs, shoe horns and button hooks.
Health supplies, except the following:
Acoustic aids,
Anaesthesia apparatus and supplies,
Atomizers (medical use only),
Diagnostic equipment and supplies,
Hypodermic syringes and needles,
Infant incubators,
Instruments,
Laboratory equipment and supplies,
Medicinal chemicals (limited to medical use only),
Operating room supplies and equipment,
Ophthalmic products and instruments,
Physical therapy equipment (limited to medical use only),
Respirators, resuscitators and iron lungs,
Rubber hospital sundries,
Splints and fracture equipment,
Sterilizers, blanket and solution warmers,
Surgical and orthopaedic appliances (including artificial limbs and arms but not including arch supports which are listed on List A–2),
Sutures and suture needles, and
X-Ray equipment and supplies.
Home and commercial electrical appliances, as defined in Order L–65.
Hooks, including hat and coat hooks.
Ice cream freezers for use in the home.
Kitchen utensils, devices and machines.
Kitchen, household and miscellaneous articles, as defined in Order L–30.
Lace tips.
Ladders and hoists (except when the only copper products or copper base alloy products used are for parts necessary for conducting electricity), including fittings.
Lamps, electric until January 1, 1943 (except for industrial, hospital or office and then not for standards, shades, shade holders, and stems). After December 31, 1942, see List A–2. The term "Lamps" as used here does not include electric light bulbs, but see "Electric light bulbs" above.
Lamps, other than electric (except for industrial, hospital or office use and then only when the only copper products or copper bas alloy products used are for valves, controls, and wicks).
Lawn sprinklers, mowers, seeders and rollers.
Livestock and poultry equipment (except when the only copper products or copper base alloy products used are for valves, controls, parts necessary for conducting electricity, and thermostats other than wafer thermostats, and for plating wafer thermostats).
Locks (except pin tumbler and disc tumbler cylinder assemblies; essential interior working parts of Type 88, Type 97 and Type 114 locks; levers, tubes and centers for secure lever locks; interior working parts of railway car door locks and railway switch padlocks; keys for pin tumbler and disc tumbler locks; and postal locks when manufactured by the Mail and Equipment Section of the United States Post Office).
Luggage fittings, trim and harware.
Manicure implements.
Match and pattern plates, matrices, and flasks.
Medals, including decorations.
Mirrors.
Motion picture and projection equipment (except for parts to repair and maintain necessary existing equipment in public theaters and educational institutions).
Name, identification and medal plates.
Non-operating or decorative uses of copper or copper base alloy, or the use of the same in such parts of installations and equipment (mechanical or otherwise) as bases, frames, guards, standards and supports.
Package handles and holders.
Paint (except for ship bottoms).
Pencils, mechanical.
Phonographs or other record players.
Photographic equipment and accessories (except document copying machines and equipment therefor for business purposes and for use by the U. S. Post Office, and except for X-ray equipment).
Pins.
Pleasure boat fastenings, fittings, hardware, and motors.
Pole-line hardware.
Powder, except for non-decorative uses.
Printing rollers (except to the extent that an equivalent poundage in copper or copper base alloy is returned to a brass mill in the form of old rollers).
Radio receiving sets for private use (except for replacement vacuum tubes).
Razors operated by electricity (except for repair parts).
Reclaimers for heating water.
Reflectors (except for electroplating of glass reflectors in connection with silvering when the reflectors are to be used in street and highway illumination, or for traffic signals, flood lights, searchlights and hospital operating room lights).
Refrigerator display cases.
Saddlery hardware and harness fittings.
Scales, except commercial, industrial and laboratory scales and laboratory balances. (See also Order L–190.)
Shells and caps for electric sockets except screw shells and except those used in connection with lamp signals in communication facilities.
Signs, including street signs. (See also Order L–29.)
Slot, game and vending machines, including parking meters.
Soda fountain equipment.
Sporting goods, and fishing and hunting equipment and supplies.
Staples for fastening cartons and containers.
Stationery supplies:
Desk accessories. (See also Order L–73.)
Office supplies. (See also Order L–73.)
Pencils. (See also Order L–113.)
Pens and penholders.
Statues.
Sundials.
Telescopes.
Tent poles and parts.
Thermos jugs and bottles.
Toys.
Unions and union fittings (except seats and except for other parts of unions and union fittings where and to the extent that the physical and chemical properties of the liquid or gas passing through the union or union fitting makes the use of any other material dangerous or impractical). (See also Order L–42.)
Umbrellas.
Valve handles.
Valves over 2-inch size (except seats, discs, stems, yoke sleeves, yoke bushings, stem bearings and packing glands, and except for other parts of such valves where and to the extent that the physical and chemical properties of the liquid or gas passing through the valve makes the use of any other material dangerous or impractical).
Voting machines.
Weather vanes.
Weight reducing and exercising machines.
Wool.

LIST A–2

[List A–2 as amended Feb. 26, 1943]

The manufacturing, processing, assembling or finishing of the items listed below and of all parts (including repair parts) therefor is prohibited after the governing date if such article or part contains copper products or copper base alloy products, except to the extent permitted by the exceptions noted on the list. Where this list excepts an item if the use of copper products or copper base alloy products in making the item is limited or if the item is being produced for a particular end use, the manufacture, processing, assembling and finishing of the item made under the terms of such

LIST A–2—Continued

an exception is governed by paragraphs (b) and (d) (1) of this order.

	Governing date
Adjustable stencils	Dec. 31, 1942
Air conditioning equipment and refrigeration equipment ((i) except for repair parts containing not more than 4 pounds of copper products or copper base alloy products for use in "black out" plants; (ii) except for essential food storage, food transportation, food processing, and industrial processing and then only when the copper products or copper base alloy products used are for capillary tubing, bulbs, screens, gaskets, small moving parts, bellows, bearings which use not over 2 pounds of copper each, tube connections and fittings ¾" or less (outside diameter), and finned tubing used in water cooled refrigeration condensers; and (iii) except for essential repairs of railroad passenger cars)	Dec. 31, 1942
Arch supports	Feb. 26, 1943
Atomizers (except for medicinal purposes and for use in the preparation of dried milk and dried eggs)	Dec. 31, 1942
Blow torches, gasoline and alcohol, (except when the only copper products or copper base alloy products used are for the pump barrel, pump check valve assembly, pump cylinder cap, brazing material, pack nut, valve stem, valve body and jet block)	Jan. 20, 1943
Blow torches, kerosene (except when the only copper products or copper base alloy products used are for the pump barrel, pump check valve assembly, pump cylinder cap, brazing material, pack nut, valve stem, valve body and jet block)	Feb. 28, 1943
Brushes (except the type used in electric motors and generators)	Dec. 31, 1942
Cement flooring and composition flooring	Dec. 26, 1942
Change making, coin counting and sorting machines	Feb. 28, 1943
Cooling towers (except when the only copper products or copper base alloy products used are for parts necessary for conducting electricity)	Dec. 26, 1942
Daubers for shoe polish	Feb. 26, 1943
Electrolytic devices for the removal and prevention of scale in boilers	Dec. 31, 1942
Expansion bolts and caulking anchors	Feb. 28, 1943
Gas heater and stove installation connections	Feb. 28, 1943
Gas stoves and ranges for household use (except when each valve contains not more than ½ ounce of copper base alloy and each control contains not more than 1½ ounces of copper base alloy and the stove or range contains no other copper or copper base alloy whatever)	Aug. 7, 1942
Hand saw screws, nuts and washers for attaching saw blades to the handle	Dec. 26, 1942
Hammers	Dec. 31, 1942
Insignia	Feb. 26, 1943
Lamps, electric (except for nonportable lamps for use in hospitals or in industry, otherwise than in offices, and then only when the only copper products or copper base alloy products used are for parts necessary for conducting electricity)	Dec. 31, 1942
Lanterns	Sept. 7, 1942
Linoleum stripping	Feb. 26, 1943
Lighting fixtures for use outside of a building (except when the only copper products or copper base alloy products used are for parts necessary for conducting electricity). For lighting fixtures in a building see "Lighting fixtures" under "Building Supplies and Hardware" on the Combined List	Dec. 31, 1942
Loose-leaf binders	Dec. 26, 1942
Mattress buttons and furniture glides	Feb. 26, 1943
Pipe, tube, tubing and fittings for water supply and distribution systems and installations (except corporation stops and couplings therefor, curb stops and couplings therefor, adapters, unions, solder nipples and ferrules and except for all such pipe, tube, tubing and fittings for use on board ship and in chlorine gas equipment). This takes the place of Interpretation No. 4 of Order M–9–c	Dec. 26, 1942
Plumbing fixture fittings and trim (except when the only copper products or copper base alloy products used are permitted by the terms of Schedules V, V–a and XII of Order L–42 or any schedules or orders taking their place, or are permitted by a specific authorization of the Director General for Operations granted pursuant to such a schedule or order)	Dec. 26, 1942
Putty and scraping knives	Feb. 26, 1943
Sash balances	Feb. 26, 1943
Screens for oil wells and water wells	Jan. 20, 1943
Seismograph loading pole couplings	Feb. 28, 1943
Shower curtains	Dec. 26, 1942
Slide fasteners, hooks and eyes, brassiere hooks, sew-on, machine attached or riveted snap fasteners, buckles, buttons, corset clasps, eyelets, garter trimmings, hose supporters, loops, personal hardware, pin fasteners, staples, slides, trouser trimmings, rivets, burrs and tacks for use on wearing apparel	Feb. 26, 1943
Sound equipment attachments for motion picture projection machines (except for parts to repair and maintain necessary existing equipment in public theaters and educational institutions)	Dec. 31, 1942
Table flatware (except for a copper-silver strike)	Dec. 31, 1942
Tokens	Feb. 26, 1943
Trolley frog bodies, trolley wire crossover bodies, trolley clamps used for supporting Fig. 8 or grooved trolley wire (unless used for carrying current), and miscellaneous items such as machine screws, bolts and studs used with overhead trolley line material	Jan. 20, 1943
Tying devices for laundry	Feb. 26, 1943

MILITARY EXEMPTION LIST

Air conditioning and refrigeration equipment (except for comfort use).

Bakery equipment (parts necessary for conducting electricity or where the use of copper products or copper base alloy products is essential to the proper functioning of the parts). For hot water heaters, tanks and coils see below on this list.

Bells (for use on board ship until Feb. 28, 1943).

Binoculars.

Blow torches, gasoline, kerosene and alcohol (parts other than tanks, only).

Boxes, cans, jars and other containers (for radio and communication equipment and for powder charges).

Carbonated beverage dispensing units for use on board ship (functional parts subject to corrosive action or which come in contact with food, only).

Conduits and pipe (for radio and electrical communication equipment).

Chronometer and watch cases.

Decorations as defined in Army and Navy Regulations when produced to fill purchase orders rated AA–3 or higher only.

Dishwashing machines.

Fans (parts necessary for conducting electricity, only).

Field ranges and ski stoves.

Floats for liquid level control (for use in aircraft and on board ship).

Furniture hardware (for use within magnetic circle on board ship).

Hammers.

Hoists, for handling powder, projectiles and explosives (for use on board ship).

Hot water heaters, tanks and coils for hospital, laundry and bakery projects.

Insect screens but only when made with screening manufactured prior to Feb. 28, 1943.

Insignia (but only rank, branch and "U. S." Insignia for the Armed Forces when produced to fill purchase orders rated AA–3 or higher) until June 1, 1943.

Kitchen utensils, devices, machines and appliances (parts necessary for conducting electricity or which come in contact with food or where the use of copper products or copper base alloy products is essential to the proper functioning of the parts).

Ladders and stairs, for use in gasoline storage spaces on board ship (treads, only).

Lanterns, gasoline (generators, valves and controls, only).

Laundry equipment, for use on board ship (parts necessary for conducting electricity or where the use of copper products or copper base alloy products is essential to the proper functioning of the parts). For hot water heaters, tanks and coils see above on this list.

Laundry equipment, mobile, for field use (parts necessary for conducting electricity or where the use of copper products or copper base alloy products is essential to the proper functioning of the parts). For hot water heaters, tanks and coils see above on this list.

Lights, lamps and accessories (for use in aircraft and on board ship).

Locks and latches (for use on board ship).

Motion picture and projection equipment.

Name, identification and medal plates of a gauge of .03125 inch or less (for use in aircraft and on board ship).

Paint (for ship bottoms and flying boat hull bottoms).

Photographic equipment and accessories.

Pins for hinges (for use on board ship).

Prescription scales (health supplies).

Reflectors (for use on board ship, in aircraft searchlights, and recognition lights and hospital operating room lights and therapeutic lights).

Safety lamps, flame type (for use on board ship and for use in other places where there is danger of explosion).

MILITARY EXEMPTION LIST—Continued

Shells and caps for electric sockets (for use in aircraft and on board ship).
Slide fasteners for use on jungle clothing and equipment; and sew-on, machine attached or riveted snap fasteners, buckles, eyelets, staples, rivets and burrs for use on jungle clothing and equipment, and for use on leather, canvas, webbing and duck for field clothing and equipment being produced on a rating of AA-3 or higher.
Soda fountain equipment for use on board ship (functional parts subject to corrosive action or which come in contact with food, only).
Sound equipment attachments for motion picture projection machines.
Table flatware made according to Fed. Spec. RR-T-56 until March 31, 1943.
Telescopes.
Unions and union fittings (for use on board ship).
Valve handles (for use within magnetic circle on board ship).
Valves (for use on board ship).

[F. R. Doc. 43-3250; Filed, March 1, 1943; 3:08 p. m.]

PART 1068—CANS

[Conservation Order M-81, as Amended Feb. 18, 1943 [1]]

§ 1068.1 *Conservation Order M-81*—(a) *Definitions.* (1) "Can" means any unused container which is made in whole or in part of tinplate, terneplate, blackplate, or waste, and which is suitable for packing any product. The term includes any container closure or fitting made in whole or in part of tinplate, terneplate, blackplate, or waste, but does not include a closure or fitting to be used on or as a part of a glass container. The term does not include fluid milk shipping containers, as defined in Conservation Order M-200.

(2) "Tinplate" means any sheet steel coated with tin and includes "primes", "seconds", "waste-waste" (except "electrolytic waste-waste"), and all other forms of tinplate except waste.

(3) "Terneplate" means sheet steel coated with a lead-tin alloy, and includes "primes", "seconds", "waste-waste", and all other forms of terneplate except waste.

(4) "Blackplate" means any sheet steel 29-gauge or lighter, other than tinplate or terneplate. The term includes "blackplate rejects" and "electrolytic waste-waste", and all other forms of blackplate except waste.

(5) "Waste" means scrap tinplate, terneplate, and blackplate, produced in the ordinary course of manufacturing cans.

(6) "Pack", unless particularly specified, means the quantity, by area measurement, of tinplate, terneplate, and blackplate required for the manufacture of all sized cans used by a person for packing a particular product during the base period specified.

[1] This document is a restatement of Amend. 1 to Order M-81 as amended January 13, 1943 which appeared in the FEDERAL REGISTER of February 20, 1943, page 2232, and reflects the order in its completed form as of February 18, 1943.

(b) *Restrictions upon manufacture, sale, and delivery of cans.* (1) No person shall sell or deliver any can except under a purchase order or contract validated by a delivery to such person of a purchaser's certificate, manually signed by the purchaser or an authorized official of the purchaser, in substantially the form attached hereto as Exhibit A. No person shall manufacture, sell, or deliver any can which he knows or has reason to believe will be used in violation of any provision of this order.

(2) No person shall manufacture any can smaller than 5 gallons, with ears, bails, or handles.

(c) *Restrictions upon purchase, acceptance of delivery, and use of cans.* (1) No person shall, during the calendar year 1943 (or the seasonal year 1942–1943, when specified), purchase, accept delivery of, or use for packing a product any can except to the extent permitted in Schedules I, II, and III, attached to this order: *Provided, however,* That a jobber or retail store may obtain and sell cans in conformity with the provisions of this order.

(2) The schedules attached to this order list the only products permitted to be packed in cans, packing quotas, sizes of cans, and the kinds of plate permitted for the manufacture of cans.

The calendar year basis shall obtain except for products for which a seasonal year is specified. A seasonal year for a particular product represents a twelve months' period beginning in one calendar year and ending in the next.

The sizes of the can specified for a particular product indicate the only sized cans which may be used for packing that product, except that such product may, subject to all other restrictions imposed by this order, be packed in cans larger than the largest size specified therefor.

When tinplate is specified for the manufacture of cans for packing a particular product, the coating indicated represents the maximum weight of tin coating per single base box. When SCMT is specified, Special Coated Manufacturers' Terneplate is referred to. When blackplate is specified, the specification includes chemically treated blackplate (CTB).

(3) No product packed in a can shall be repacked for sale in a can or any other container by the same or a different person in the same or a different form except to the extent specifically permitted in the schedules attached to this order or pursuant to Conservation Order M-104.

(4) No dried or frozen fruit or vegetable shall be packed in a can, except to the extent specifically permitted in the schedules attached to this order.

(d) *Exceptions.* (1) The restrictions imposed by this order shall not apply to the purchase, acceptance of delivery, or use of the following cans:

(i) Cans for packing any product which is not to be sold.

(ii) Fiber or paper bodied cans with ends made of waste, for packing any food product for human consumption, and antiseptic or medicinal powders.

(iii) Cans for packing any product not listed in the schedules attached to this order, when such cans were completely manufactured on or before December 9, 1942, or when all the component parts for such cans were cut to individual size or were partially assembled before said date: *Provided,* That this paragraph (d) (1) (iii) shall not apply when such cans can be used for any products otherwise permitted by this order, and provided that this paragraph (d) (1) (iii) shall not apply to open-top sanitary cans.

(iv) Cans for packing any product not listed in the schedules attached to this order, when such cans are to be delivered pursuant to a letter of intent approved by, or a purchase order or contract negotiated for or with the Army, Navy, Marine Corps, Maritime Commission, or War Shipping Administration of the United States.

(2) Notwithstanding the restrictions pertaining to the size of cans or the materials from which cans may be manufactured, but subject to quota restrictions imposed by this order, a person may use for packing any product listed in the schedules attached to this order, any cans which were completely manufactured on or before December 9, 1942, or any cans for which all component parts were lithographed, cut, or otherwise prepared for assembly, on or before said date.

(3) No certificate shall be required for the sale or delivery of cans to any purchaser who has already filed a certificate with his seller under Conservation Order M-81.

(e) *Miscellaneous provisions*—(1) *Applicability of priorities regulations.* This order and all transactions affected thereby are subject to all applicable provisions of the priorities regulations of the War Production Board, as amended from time to time.

(2) *Appeals.* Any appeal from the provisions of this order shall be made by filing a letter in triplicate, referring to the particular provision appealed from and stating fully the grounds of appeal.

(3) *Communications.* All reports required to be filed hereunder and all communications concerning this order shall, unless otherwise directed, be addressed to: Containers Division, War Production Board, Washington, D. C. Ref.: M-81.

(4) *Violations.* Any person who wilfully violates any provision of this order, or who, in connection with this order, wilfully conceals a material fact or furnishes false information to any department or agency of the United States is guilty of a crime, and upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or obtaining further delivery of, or from processing or using, material under priority control and may be deprived of priorities assistance.

(5) *1942 Calendar year pack.* Until December 31, 1942, no person packing on a calendar year basis shall purchase, accept delivery of, or use any can for packing any product except in accordance with Conservation Order M-81, as

amended June 27, 1942, (including amendments thereto).

Issued this 18th day of February 1943.

CURTIS E. CALDER,
Director General for Operations.

EXHIBIT A

PURCHASER'S CERTIFICATE

One copy of this certificate is to be delivered to each person from whom purchases are made of cans made in whole or in part of tinplate, terneplate, blackplate, or waste. Such certificate shall cover all purchases present and future so long as Conservation Order M-81, in its present form or as it may be amended from time to time, remains in effect.

The undersigned purchaser hereby certifies to the seller herein and to the War Production Board that he is familiar with Conservation Order M-81, as heretofore amended, and that during the life of such order he will not use or sell any can purchased from

_____
(Name of Seller)

_____
(Address of Seller)

pursuant to this or future purchase orders or contracts, in violation of terms of such order.

Date_____ _____
(Legal name of Purchaser)

By _____
(Authorized Official)

_____
(Title of Official)

_____
(Address of Purchaser)

Section 35A of the U. S. Criminal Code (18 U. S. C. 80) makes it a criminal offense to make a false statement or representation to any department or agency of the United States as to any matter within its jurisdiction.

SCHEDULE I—FOOD CANS

NOTE: Paragraph (2) of the introduction and item 57 amended February 18, 1943.

(1) Packing quotas specified in this Schedule I indicate total packs of the respective products listed, for all purposes including cans required by any order of the Director General for Operations, to be set aside for purchase by a Government Agency. The designation "M-86" indicates that cans may be used for packing only the quantity of product required to be set aside by Order M-86, as amended from time to time.

(2) All persons manufacturing cans shall, to the greatest extent available, use 0.50 tinplate wherever the single asterisk appears, and chemically treated blackplate wherever the double asterisk appears. All persons using cans marked with the asterisk, are hereby required to accept from the manufacturer making delivery, to the greatest extent available, cans made as specified of 0.50 tinplate wherever the single asterisk appears; and cans made as specified of chemically treated blackplate wherever the double asterisk appears.

Wherever the double asterisk appears, to the extent that chemically treated blackplate is not available, 0.50 tinplate is to be used by manufacturers, and cans made therefrom accepted by users, to the greatest extent available, in preference to 1.25 tinplate.

Product	Packing quota	Can sizes	Can materials	
			Body	Ends
FRUITS AND FRUIT PRODUCTS				
1. Apples, including crabapples. Whole apples not to be packed.	M-86	10	1.25 tin	1.25 tin.
2. Apple sauce including sauce from crabapples.	M-86	2-10	1.25 tin	1.25 tin.
3. Apricots. Whole apricots not to be packed	M-86	2½-10	1.25 tin	1.25 tin.
4. Blackberries, black raspberries, boysenberries, loganberries, and youngberries, when packed as berries. Quota applicable to each kind of berries respectively.	100% 1942	2-2½-10	1.50 tin	1.50 tin.
5. Blueberries or huckleberries	M-86	10	1.50 tin	1.50 tin.
6. Cherries other than white	100% 1942	2-2½-10	1.50 tin	1.50 tin.
7. Cherries, white	100% 1942	2-2½-10	1.25 tin	1.25 tin.
8. Fruit cocktail, consisting of any combination of fruits listed in this schedule I and grapes; provided that the combination, by drained weight, shall consist of not less than 50 percent fruits listed in this Schedule I, and may consist of not to exceed 10 percent grapes. Pineapple may be repacked from No. 10 or larger cans, to the extent of 7 percent of the fruit cocktail.	Unlimited	2½-10	1.25 tin	1.25 tin.
9. Figs	M-86	10	1.25 tin	1.25 tin.
10. Grapefruit segments	M-86	2	1.25 tin	1.25 tin.
11. Grapefruit juice	Unlimited	2-3 cyl-10	1.25 tin	1.25 tin.

SCHEDULE I—FOOD CANS—Continued

Product	Packing quota	Can sizes	Can materials	
			Body	Ends
FRUITS AND FRUIT PRODUCTS—continued				
12. Orange juice	M-86	2-3 cyl-10	1.25 tin	1.25 tin.
13. Orange—grapefruit juice blend, consisting of at least 40 percent orange juice.	M-86	2-3 cyl-10	1.25 tin	1.25 tin.
14. Peaches (clingstone), halves, slices or cubes.	Unlimited	2½-10	1.25 tin	1.25 tin.
15. Peaches (freestone), halves, slices, or cubes. Not to be packed in California.	Unlimited	2½-10	1.25 tin	1.25 tin.
16. Pears, halves, slices, or cubes	Unlimited	2½-10	1.25 tin	1.25 tin.
17. Pineapple, slices, chunks, crushed, or tidbits. Spears not to be packed.	Unlimited	2-2½-3 cyl-10	1.25 tin	1.25 tin.
18. Pineapple juice	Unlimited	2-3 cyl-10	1.25 tin	1.25 tin.
19. Plums, yellow or green	100% 1942	2½-10	1.50 tin	1.50 tin.
20. Prunes, fresh Italian. Not to be packed in California.	50% 1942	2½-10	1.50 tin	1.50 tin.
21. Olives, ripe. Not to exceed 50 percent of permitted pack may be in cans smaller than No. 10. (Quota applicable only to olives from 1942 crop.)	25% 1940-41	2½-10	1.25 tin	1.25 tin.
VEGETABLES AND VEGETABLE PRODUCTS				
22. Asparagus, green. White asparagus not to be packed.	Unlimited	2-2½-10	1.25 tin	1.25 tin*.
23. Beans, green or wax	Unlimited	2-2½-10	1.25 tin	1.25 tin*.
24. Fresh shelled beans, including lima beans	Unlimited	2-2½-10	1.25 tin*	1.25 tin**.
25. Beets, whole beets not to be packed	M-86	2-2½-10	1.25 tin	1.25 tin*.
26. Carrots, whole carrots not to be packed	M-86	2-2½-10	1.25 tin	1.25 tin*.
27. Corn, fresh, sweet, cut	Unlimited	2-10-2 vacuum (307 x 306) for vacuum pack.	1.25 tin*	1.25 tin**.
28. Peas, green	Unlimited	2-10-2 vacuum (307 x 306) for vacuum pack.	1.25 tin*	1.25 tin**.
29. Pumpkin and squash	M-86	2½-10	1.25 tin	1.25 tin*.
30. Soups:				
Seasonal: Limited to soups which shall contain not less than 7 percent, by weight, of dry solids from any one or more of the following fresh unfrozen vegetables: asparagus, peas, spinach, tomatoes.	Unlimited	1 picnic	1.25 tin	1.25 tin*.
Non-seasonal: Limited to the following kinds of soup which shall contain not less than the specified percentage, by weight of dry solids from fresh, brined or frozen vegetables, meats, or other products listed in Schedules I or II, provided that no person shall use for packing such soups, more than 35 percent by weight, of the frozen vegetables which he used for this purpose during 1942.	75% of total 1942 pack of specified non-seasonal soups.	1 picnic	1.25 tin	1.25 tin*.
Chicken, chicken gumbo, chicken noodle, gumbo creole, consomme, and bouillon—6 percent.				
Clam or fish chowders—8 percent.				
Scotch broth, vegetable, vegetable-vegetarian, pepper pot, ox-tail, mock turtle, country style chicken, and corn chowder—10 percent.				
Beef and vegetable beef—12 percent.				
31. Spinach, and other green leafy vegetables limited to beet, collard, dandelion, kale, mustard, poke, and turnip greens.	80% 1942	2½-10	1.25 tin	1.25 tin*.
32. Tomatoes	Unlimited	2-2½-10	1.25 tin	1.25 tin.
33. Tomato paste, from fresh tomatoes, containing not less than 25% (percent) by weight, dry tomato solids.	Unlimited	2½-10	1.25 tin	1.25 tin*.
	125% 1942 pack of size 6Z.	5 gal. reusable	1.25 tin	1.25 tin.
		6Z	1.25 tin	1.25 tin*.
34. Tomato pulp or puree, from fresh tomatoes, containing not less than 10.7 percent (specific gravity 1.045) or more than 25 percent by weight, dry tomato solids.	Unlimited	2-2½-10	1.25 tin	1.25 tin*.
		5 gal. reusable	1.25 tin	1.25 tin.
	125% 1942 pack of size 1 picnic.	1 picnic	1.25 tin	1.25 tin*.

SCHEDULE I—FOOD CANS—Continued

Product	Packing quota	Can sizes	Can materials	
			Body	Ends
VEGETABLES AND VEGETABLE PRODUCTS—con'				
35. Tomato sauce, from fresh tomatoes, including spaghetti sauce, containing not less than 8.7 percent (specific gravity 1.037) by weight, dry tomato solids, and not less than 10.0 percent (specific gravity 1.042) by weight, total dry solids, salt free. In addition to salt, the contents may contain pepper, spice oils, and other flavoring ingredients.	Unlimited 25% 1942 pack of sizes 8Z and 1 picnic.	2-10 5 gal reusable 8Z–1 picnic	1.25 tin 1.25 tin 1.25 tin	1.25 tin*. 1.25 tin. 1.25 tin*.
36. Tomato catsup, from fresh tomatoes, not less than 25 percent, (specific gravity 1.11) by weight, total dry solids.	M–86	2½–3–cyl–10	1.25 tin	1.25 tin*.
37. Tomato juice, which may contain not more than 30 percent of other vegetable juices.	Unlimited	2–3–cyl–10	1.25 tin	1.25 tin*.
NOTE.—When required for packing other products, tomato paste, tomato pulp or puree, tomato sauce, and tomato juice may be repacked from reusable cans, 5 gal. or larger.				
FISH AND SHELLFISH				
(Processed, and in hermetically sealed cans)				
38. Clams, soft, hard, or razor	Unlimited	½ flat (307 x 201.25)—1 picnic (211 x 400)—1 tall (301 x 411)—2 (307 x 409)—10 (603 x 700).	1.25 tin*	1.25 tin*.
39. Crabmeat	Unlimited	½ flat (307 x 201.25).	1.25 tin*	1.25 tin*.
40. Fish flakes. Dried fish flakes not to be packed.	Unlimited	300 (300 x 407)—2 (307 x 409).	1.25 tin*	1.25 tin*.
41. Fish livers and fish liver oils	Unlimited	5 gal. reusable	1.25 tin	1.25 tin.
42. Fish roe	Unlimited	300 (300 x 407)	1.25 tin*	1.25 tin*.
43. Herring, Atlantic Sea, by whatever name known including sardines.	Unlimited	¾ Drawn (304 x 508 x 105)—¾ three piece (308 x 412 x 112)—300 (300 x 407). ½ drawn (300.5 x 404 x 014.5).		
Packed in oil			1.25 tin*	1.25 tin*.
Packed in mustard or tomato sauce			1.25 tin	1.25 tin.
44. Herring, Pacific	Unlimited	1 tall (301 x 411)	1.25 tin*	1.25 tin*.
45. Herring, river (alewives)	Unlimited	300 (300 x 407)—2 (307 x 409).	1.25 tin*	1.25 tin*.
46. Mackerel	Unlimited	300 (300 x 407)	1.25 tin*	1.25 tin*.
47. Menhaden	Unlimited	300 (300 x 407)	1.25 tin*	1.25 tin*.
48. Mullet	Unlimited	300 (300 x 407)	1.25 tin*	1.25 tin*.
49. Mussels	Unlimited	1 picnic (211 x 400)—2 (307 x 409)—10 (603 x 700).	1.25 tin*	1.25 tin*.
50. Oysters. No 1 picnic cans shall contain not less than 7½ ounces of oysters by cut-out drained weight; No. 2 cans 14 ounces; and other permitted size cans shall contain a fill correspondingly proportionate to the No. 1 picnic can.	Unlimited	1 picnic (211 x 400) 1 tall (301 x 411)–2 (307 x 409).	1.25 tin*	1.25 tin*.
51. Pilchards, by whatever name known including sardines.	Unlimited	8z short (211 x 300)–½ oblong (308 x 508 x 103)–300 (300 x 407)–1 oval (607 x 406 x 108).	1.25 tin*	1.25 tin*.
Packed in oil			1.25 tin*	1.25 tins*.
Packed in mustard or tomato sauce			1.25 tin	1.25 tin.
52. Salmon	Unlimited	½ flat (307 x 200.25) (307 x 201.25)–1 flat (401 x 210.5) (401 x 211) 1 tall (301 x 411).	1.25 tin	1.25 tin*.

SCHEDULE I—FOOD CANS—Continued

Product	Packing quota	Can sizes	Can materials	
			Body	Ends
VEGETABLES ANE VEGETABLE PRODUCTS—con				
53. Shad	Unlimited	300 (300 x 407)	1.25 tin*	1.25 tin*.
54. Shrimp	Unlimited	1 picnic (211 x 400) 5 (502 x 510).	1.25 tin*	1.25 tin*.
55. Squid	Unlimited	300 (300 x 407)	1.25 tin*	1.25 tin.*
56. Tuna, bonito, and yellowtail	Unlimited	½ tuna (307 x 113)–1 tuna (401 x 205.5)–4 lb. tuna (603 x 408).	1.25 tin*	1.25 tin.*
DAIRY PRODUCTS				
57. Condensed milk, as defined by the Federal Security Administrator, Federal Register, July 2, 1940, § 18.525, page 2444, and § 18.530, page 2445, as amended, Federal Register, August 8, 1941, pages 3973 and 3974.	100% 1942	14 oz	1.25 tin	1.25 tin.
58. Evaporated milk,[1] as defined by the Federal Security Administrator. Federal Register, July 2, 1940, § 18.520, page 2444.	Unlimited 90% 1942	10 (8 lb.) 6 oz.-14½ oz	1.25 tin 1.25 tin	1.25 tin. 1.25 tin.
FISH AND SHELLFISH				
(For refrigerated shipment, fresh)				
59. Oysters. Until Apr. 30, 1943	Unlimited	1 gal	CTB	CTB.

[1] During 1943 a person's pack of evaporated milk in 6 oz. cans shall not exceed 80% of his 1942 pack of 6 oz. cans.

SCHEDULE II—FOOD CANS

NOTE: Paragraph (2) and items 1 and 5 amended; items 17 to 20 added February 18, 1943.

(1) Packing quotas specified in this Schedule II indicate permitted packs of the respective products listed, for all purposes except for the Army, Navy, Marine Corps, Maritime Commission, War Shipping Administration of the United States, or for any agency of the United States purchasing for a foreign country pursuant to the Act of March 11, 1941, entitled "An Act to Promote the Defense of the United States" (Lend Lease Act). While restrictions pertaining to can sizes and can materials are applicable to such cans, cans used for packing the respective products listed shall be in addition to the specified quotas, when delivered pursuant to a letter of intent approved by, or a contract or purchase order negotiated with or for, any of the foregoing agencies. The word "none" indicates that no cans shall be used for packing the applicable product except for the above-mentioned agencies. When determining a quota for packing a product listed in this Schedule II, cans packed during the base period (1942) for the above-mentioned agencies shall be excluded.

(2) All persons manufacturing cans shall, to the greatest extent available, use 0.50 tinplate wherever the single asterisk appears, and chemically treated blackplate wherever the double asterisk appears. All persons using cans marked with the asterisk, are hereby required to accept from the manufacturer making delivery, to the greatest extent available, cans made as specified of 0.50 tinplate wherever the single asterisk appears; and cans made as specified of chemically treated blackplate wherever the double asterisk appears.

Wherever the double asterisk appears, to the extent that chemically treated blackplate is not available, 0.50 tinplate is to be used by manufacturers and cans made therefrom accepted by users, to the greatest extent available, in preference to 1.25 tinplate.

Product	Packing quota	Can sizes	Can materials	
			Body	Ends
MEATS AND MEAT PRODUCTS				
(Processed and in hermetically sealed cans)				
1. Bacon	None	24 oz 14 lb.	1.25 tin*	1.25 tin**.
2. Beef, veal, mutton, and pork; corned, roast, or boiled, and containing not less than 85 percent meat, by cooked weight.	None			
Cans with all seams soldered		Any size	1.25 tin	1.25 tin.
Cans with only side seams soldered.		Any size	1.25 tin*	1.25 tin**.

SCHEDULE II—FOOD CANS—Continued

Product	Packing quota	Can sizes	Can materials	
			Body	Ends
MEAT AND MEAT PRODUCTS—continued				
3. Brains	100% 1942	10½ oz.	1.25 tin*	1.25 tin**.
4. Meat products as follows:				
a. Chili con carne when packed without beans and containing not less than 50 percent meat, by uncooked weight, exclusive of added tallow.	(1)	300 (300 x 407)	1.25 tin*	1.25 tin*.
b. Meat loaf, containing not less than 90 percent meat, by uncooked weight, and no added water. When packed as a chopped product, meat loaf may contain not more than 10 percent of the following ingredients: cereal, whole milk, eggs, and seasoning.	(1)	7 oz.	1.25 tin*	1.25 tin**.
c. Meat spreads, including ham, tongue, liver, beef, and sandwich spreads. When packed as a spread, the chopped product shall contain not less than 65 percent meat, by cooked weight, with added cereal or other products. When packed as deviled ham or deviled tongue, the product shall consist of chopped meat without added cereal or other products.	(1)	3 oz.	1.25 tin*	1.25 tin**.
(Processed and in hermetically sealed cans)				
d. Sausage in casings, containing no cereal or similar substance, and not to exceed 10 percent added water, by weight, except pork sausage, which may be prepared with not to exceed 3 percent added water by weight:				
Vienna Sausage	(1)	4 oz.	1.25 tin*	1.25 tin**.
Sausage in oil, lard or rendered pork fat.	(1)	No. 5	1.25 tin*	1.25 tin**.
e. Bulk sausage meat, containing not to exceed 3½ percent cereal and not to exceed 3 percent added water, by weight.	(1)	24 oz.	1.25 tin*	1.25 tin**.
f. Chopped luncheon meats, consisting of chopped, seasoned meat with not to exceed 3 percent added water, by weight.	(1)	12 oz.	1.25 tin*	1.25 tin**.
g. Potted meat, consisting of chopped meat or by-products of meat, without added cereal or similar substance, and labeled as a potted or deviled meat product.	(1)	3¼ oz.	1.25 tin*	1.25 tin**.
5. Tongue	50% 1942	6 oz.	1.25 tin*	1.25 tin**.
6. Turkey, boned, and chicken, boned	None	1 lb.	1.25 tin*	1.25 tin**.

[1] 100% of total 1942 pack of meat products a, b, c, d, e, and g plus 75% of total 1942 pack of meat product f.

SCHEDULE II—FOOD CANS—Continued

Product	Packing quota	Can sizes	Can materials	
			Body	Ends
MISCELLANEOUS FOODS				
7. Baby foods: Consisting of food products of small particle size or in liquid or semi-liquid form made from the following ingredients: fruits, vegetables, meats, poultry products, dairy products, sugar, salt or seasoning, yeast or yeast derivatives. Dried prunes may be included and frozen fruits and vegetables may be used; provided that no person shall use, for packing baby foods, more than 35 percent, by weight, of the frozen fruits and vegetables which he used for this purpose during 1942. Potatoes and cereal products may be used only in combination with other permitted products, and only provided the combined potato and cereal content does not exceed 12 percent, by weight, of the total product. Pineapple may be repacked from No. 10 or larger cans.	100% 1942	202 BF (202 x 214).	1.50 tin	1.50 tin.
Milk formulas and soybean milk liquid	100% 1942	14½ oz.	1.25 tin	1.25 tin.
Milk formulas, dry or powdered. No person shall pack any milk formulas unless he packed the product in substantially the same form in 1942.	100% 1942	1 lb.	0.50 tin	CTB.
8. Dehydrated vegetables	None	{10 {5 gal	0.50 tin 0.50 tin	CTB. 0.50 tin.
9. Grape juice and grape pulp	100% 1942	5 gal. reusable	1.50 tin	1.50 tin.
10. Citrus pulp and citrus peel	100% 1942	5 gal. reusable	1.25 tin	1.25 tin.
11. Honey	100% 1942 pack of size 60 lb.	60 lb. reusable	1.25 tin	1.25 tin.
12. Goat's milk	100% 1942	14½ oz.	1.25 tin	1.25 tin.
13. Milk, skimmed, dry or powdered	None	50 lb.	0.50 tin	0.50 tin.
14. Milk, whole, dry or powdered	100% 1942	1 lb.-2½ lb.-5 lb.	0.50 tin	0.50 tin**.
15. Special food products; limited to foods other than usual table foods. No person shall pack any special food product unless he packed the product in substantially the same form in 1942, and unless he obtains prior permission upon application to the War Production Board.	See product column			
16. Baking powder. Until June 30, 1943	That number of cans sufficient to pack 50% of poundage packed in 32-oz. or smaller cans during calendar year 1942.	6-oz. to 32-oz., inclusive.	Fiber	Blackplate.
17. Liquid edible oils, including only animal, vegetable, olive, fish and other marine animal, and edible blends of such oils.	50% 1942 pack of size 5 gal.	5-gal reusable	1.25 tin	1.25 tin.
18. Citrus concentrates	None	10	1.25 tin	1.25 tin.
19. Butter and oleomargarine	None	10	1.25 tin	1.25 tin*.
20. Maple syrup, limited to syrup made by the evaporation of maple sap, containing not more than 35 percent water and weighing not less than 11 pounds to the gallon.	Unlimited	1-gal	Frozen tinplate.	Frozen tinplate.

[1] 100% of total 1942 pack of meat products a, b, c, d, e, and g plus 75% of total 1942 pack of meat product f.

SCHEDULE III—NON-FOOD CANS

NOTE: Items 23, 28, 29, 31, and 32 amended, and item 37 added February 18, 1943.

(1) Packing quotas specified in this Schedule III indicate permitted packs of the respective products listed, for all purposes except for the Army, Navy, Marine Corps, Maritime Commission, War Shipping Administration of the United States, or for any agency of the United States purchasing for a foreign country, pursuant to the Act of March 11, 1941, entitled "An Act to Promote the Defense of the United States" (Lend-Lease Act). While restrictions pertaining to can sizes and can materials are applicable to such cans, cans used for packing the respective products listed shall be in addition to the specified quotas, when delivered pursuant to a letter of intent approved by, or a contract or purchase order negotiated with or for, any of the foregoing agencies. The word "none" indicates that no cans shall be used for packing the applicable product except for the above-mentioned agencies. When determining a quota for packing a product listed in this Schedule III, cans packed during the base period (1942) for the above-mentioned agencies shall be excluded.

(2) Whenever blackplate is specified for making the body or ends of a can for packing a product listed in this Schedule III, Special Coated Manufacturers' Terneplate, may be substituted for making any part or fitting of the can which is required to be soldered.

(3) No compound containing crude rubber, latex, or synthetic rubber as defined in Order M-15-b, shall be used in the manufacture of cans for packing any product listed in this Schedule III.

Product	Packing quota	Can sizes	Can materials	
			Body	Ends
1. Abrasives, and grinding and buffing compounds. Not to be packed dry.	100% 1942	Any size	Blackplate	Blackplate.
2. Acid nitro-hydrochloric (outer container)	100% 1942	1 lb	Blackplate	Blackplate.
3. Bee feeder cans, friction top, for use in shipping bees.	100% 1942	2-2½-3	0.50 tin	CTB.
4. Benzol, naphtha, toluene, and xylene	100% 1942	1 gal	SCMT	Blackplate.
5. Blood plasma	Unlimited	Any size	0.50 tin	CTB.
6. Calcium carbide	100% 1942	2 lb.-10 lb.	Blackplate	Blackplate.
7. Calcium cyanide	100% 1942	1 lb.-2½ lb.	SCMT	Blackplate.
8. Calcium hypochlorite, Grade A	100% 1942	3¾ lb.-5 lb.	SCMT	Blackplate.
9. Carbon bisulfide	100% 1942	1 lb.	SCMT	Blackplate.
10. Cements and dressings, limited to belting, furnace, linoleum, pipe joint, and radiator. Not to be packed dry.	100% 1942	1 qt.-1 gal	Blackplate	Blackplate.
11. Cements, rubber, solvent or latex	100% 1942	1 qt.-1 gal	Blackplate	Blackplate.
12. Chlorpicrin, Bromacetone, Monochloroacetone, and acrolein.	100% 1942	1 lb	SCMT	Blackplate.
13. Chloroform and ether	100% 1942	Any size	1.25 tin	1.25 tin.
14. Chromic acid (outer container)	100% 1942	1 lb	Blackplate	Blackplate.
15. Fire extinguisher fluid, limited to chlorinated hydrocarbon type.	100% 1942	1 qt.-1 gal	SCMT	SCMT.
16. Gasket assembling compounds	100% 1942	1 qt.-1 gal	Blackplate	Blackplate.
17. Glues and adhesive, liquid	100% 1942	1 qt.-1 gal	SCMT	SCMT.
18. Grain fumigant, liquid	100% 1942	1 gal.-5 gal	SCMT	SCMT.
19. Graphite, with liquid content	100% 1942	1 qt.-1 gal	Blackplate	Blackplate.
20. Greases, lubricating	100% 1942	10 lb.-25 lb	Blackplate	Blackplate.
21. Inks, printing, duplicating, and lithographing. Slip cover style cans of sizes based upon cans which hold the indicated weights of water.	50% 1942	8 oz.-12 oz., 1 lb.-2 lb., 5 lb.-10 lb., 25 lb.-50 lb.	Blackplate	Blackplate.
22. Lye. Until June 30, 1943	50% 1942	13 oz	Blackplate	Blackplate.
22a. Drain cleaners, until June 30, 1943	50% 1942	12 oz	Blackplate	Blackplate.
23. Toilet bowl cleaners, limited to cleaners containing not less than 70% bisulphate of soda, until June 30, 1943.	50% 1942	10 oz	Blackplate	Blackplate.
24. Nicotine sulphate	100% 1942	5 lb	1.50 tin	1.50 tin.
25. Nitric acid, fuming (outer container)	100% 1942	1 lb	Blackplate	Blackplate.
26. Oils, essential, distilled or cold pressed	100% 1942	1 qt	0.50 tin	0.50 tin.
27. Oils, transformer	100% 1942	5 gal	0.50 tin	0.50 tin.
28. Paints, copper bottom or antifouling	Unlimited	1 gal	1.25 tin	1.25 tin.
29. Paints: Oil or oleoresinous, ready mixed, semi-paste, including but not limited to white lead in oil and colors in oil.	35% 1942	1 gal	Fibre	Blackplate (50% of bottoms to be made from frozen blackplate or blackplate rejects).
Pigmented lacquers		1-qt	Fibre	Fibre bottom; blackplate ring. Plug made from waste blackplate recovered in manufacture of ends for 1-gal. fibre bodied paint cans.
30. Phosphorus	100% 1942	1 lb	SCMT	SCMT.
31. Shoe polish, leather dressing, and saddle soap. Until June 30, 1943.	50% 1942	Any size	Frozen blackplate and blackplate rejects.	
32. Soap, paste imited to mechanic's hand soap.	100% 1942	3-lb	Frozen blackplate and blackplate rejects.	
33. Sodium and potassium metals	100% 1942	1 lb	Blackplate	Blackplate.
34. Sodium peroxide (outer container)	100% 1942	1 oz	Blackplate	Blackplate.
35. Soldering pastes and boiler sealing compounds.	100% 1942	Any size	Blackplate	Blackplate.
36. Dangerous chemicals, for shipment by Express, when a metal can is required by Interstate Commerce Commission Regulations and no alternate package is permitted.	100% 1942	Any size	Blackplate	Blackplate.
37. Ointment and salve	Unlimited	¼-oz, ½-oz, 1-oz	Limited to frozen tinplate and frozen blackplate and blackplate rejects.	

INTERPRETATION 1

[NOTE: Interpretation 1 issued Feb. 22, 1943.]

Frozen tinplate, terneplate or blackplate means only tinplate, terneplate or blackplate which, since prior to December 9, 1942, has been held in the inventory of a can manufacturer (or in the inventory of a supplier of such plate, having been produced for the account of a can manufacturer) because it had been so processed, or was of such size, gauge or grade, that it was not suitable for the manufacture of cans for which tinplate, terneplate or blackplate are specified, without qualifications, in the "Can Material" columns of the schedules attached to the said order.

[F. R. Doc. 43-3251; Filed, March 1, 1943; 3:08 p. m.]

PART 3063—FOOTWEAR

[Conservation Order M-217, as Amended Feb. 19, 1943 [1]]

The fulfillment of requirements for the defense of the United States has created a shortage in the supply of shoe manufacturing material for defense, for private account and for export; and the following order is deemed necessary and appropriate in the public interest and to promote the national defense:

§ 3063.1 *Conservation Order M-217*—(a) *Applicability of priorities regulations.* This order and all transactions affected thereby are subject to all applicable provisions of the Priorities Regulations of the War Production Board, as amended from time to time, except Priorities Regulation 17, which shall be inapplicable to footwear.

(b) *Definitions.* For the purposes of this order:

(1) "Put into process" means the first cutting of leather or fabric in the manufacture of footwear.

(2) "Footwear" includes house slippers but does not include foot covering designed to be worn over shoes.

(3) "Work shoes" means any shoes or boots with unlined quarters which are designed to be worn at any form of work requiring specially heavy or substantially made footwear.

(4) "Horizontal quarter seams" means seams on quarters running in a predominantly horizontal direction (i. e. parallel to the sole).

(5) "Design and construction" of footwear means the make-up of the footwear in every detail, so that any two items of footwear of the same design and construction are necessarily identical, except in size; but does not refer to the means whereby the footwear is manufactured.

(6) "Cattle hide leather" means any leather made from cattle hides, including hides of bulls, cows, and steers, and calf and kip skins (but excluding slunks), and shall also include buffalo hides.

(7) "Pintucking" means a raised effect on the surface of footwear accomplished by either single or double needle

[1] This document is a restatement of Amendment 1 to Order M-217 as Amended February 13, 1943 which appeared in the FEDERAL REGISTER of February 20, 1943, page 2236, and reflects the order in its completed form as of February 19, 1943.

stitching, but does not include the raised seam on a moccasin type vamp.

(8) "House slippers" means any footwear designed exclusively for indoor or house wear.

(9) "Padded sole house slippers" means slippers having conventional padded soles where the outsole is made of fabric, imitation leather or split leather not over 2½ ounces in weight and is directly stitched to the upper or to a platform cover.

(10) "Line" means footwear of any one of the following types:

Men's dress,
Men's work,
Youths' and boys',
Women's and growing girls',
Misses' and children's,
Infants',
House slippers, and
Athletic,

to the extent that such type of footwear is manufactured for sale in the same manufacturer's price range; *Provided,* That:

(i) Footwear of substantially identical kind and quality sold in more than one price range to different types of purchasers shall be deemed one line; and

(ii) In case the sale by the manufacturer is at retail or to a purchaser controlled by the manufacturer, the applicable price range shall be the retail price range.

(11) "Price range" shall have the usual trade significance, provided that the highest list price in the range does not exceed the lowest in the range by more than ten (10%) per cent.

(12) "Civilian footwear" as used in paragraph (i) means boots, shoes, slippers and other foot coverings made in whole or in part of leather or with rubber soles, not including rubber footwear.

(c) *Curtailment in the use of materials and colors in the manufacture of footwear.* (1) No person shall manufacture, or put into process any leather or fabric for the manufacture of, any footwear with:

(i) Leather seam laps gauging over ½ inch in width.

(ii) Horizontal quarter seams, on lined low quarter shoes.

(iii) Wing or shield tips on men's shoes and boys' shoes over size 6, or wing tips or long shield tips on women's, girls', misses', youths', little gents' and children's shoes and boys' shoes of size 6 and under.

(iv) Full overlay tips or full overlay foxings, except on work shoes.

(v) Woven vamp or quarter patterns.

(vi) Quarter collars, except on unlined shoes and padded sole house slippers with cloth uppers.

(vii) Bows or other ornaments, if made of leather in whole or in part.

(viii) Outside taps, on footwear other than men's high shoes, unless the middle sole is of synthetic composition material.

(ix) Leather slip soles other than those cut from bellies or offal.

(x) More than one full leather sole, in goodyear welt footwear other than work shoes.

(xi) Full breasted heels, except on hand-turned footwear.

(xii) Welting in excess of ½ inch in width and 5/32 inch in thickness in shoes other than work shoes, or welting in excess of 9/16 inch in width and 5/32 inch in thickness in work shoes.

(xiii) Straps, buckles, knife pockets or decorative stitching on boots or work shoes.

(xiv) Men's one piece uppers (i. e., vamp and quarter cut in one piece and seamed up the back).

(xv) Extension stitched heel seats, except in stitchdowns, in other children's shoes up to and including size 3 and in safety and established orthopedic footwear.

(xvi) Metal nail heads for studs or any metal for decorative purposes.

(xvii) Any stitching thread made from reserved Egyptian cotton (as defined in Conservation Order M–117) or reserved American extra staple cotton (as defined in Conservation Order M–197) for any decorative or any non-functional purpose.

(xviii) Any non-functional or decorative stitching except:

(*a*) Not more than four rows of non-functional stitching on imitation tips, foxings, saddles, mudguards and moccasin type vamps.

(*b*) Not more than an aggregate of four rows of functional and non-functional stitching parallel to the vamp, tip, foxing, saddle, and moccasin seams.

(*c*) Design stitching solely to permit direct non-stop stitching between cut-outs.

(xix) Any strippings, braidings, pintuckings, lacings or overlays, except those serving a necessary functional purpose.

(xx) Straps passing over, under or through a tongue or vamp.

(xxi) Raised quarter or raised back seams (other than vertical back seams), except on genuine moccasins.

(xxii) Multiple straps, on Roman sandals.

(xxiii) Kiltie or other ornamental tongues, if made of leather in whole or in part.

(xxiv) Platform soles and platform effects, on all footwear of heel height over 1⅜ inches, using size 4B as the standard.

(xxv) Leather covered platforms or leather platform effects, on any footwear.

(xxvi) Heels gauging over 2⅛ inches in height, using size 4B as the standard.

(xxvii) Metal spikes, on golf shoes.

(xxviii) Caulk or storm welting.

(xxix) Rawhide or other leather laces, except on work shoes.

(2) No person shall use in the manufacture of any footwear any steel shanks of any gauge except:

18 gauge	.045 minimum, 50 carbon steel.
21 gauge	.032 minimum, 50 carbon steel.
19 gauge	.040 minimum, low carbon or basic steel.

unless such shanks were in said person's inventory on September 10, 1942, or were subsequently acquired from a producer of steel shanks who had, prior to September 10, 1942, rolled steel plate for shanks of a different gauge.

(3) No person shall put into process any leather for the manufacture of any boots except men's blucher high-cut laced boots 10 inches or under in height (measured from heel seat, using size 7 as the standard) and men's and women's utility work cowboy boots.

(4) No person shall put into process any leathers or fabrics for the manufacture of footwear of more than one color (subject to unavoidable deviations in shade normally experienced in finishing leathers or dyeing fabrics). This restriction shall apply to the color of stitching, lacing and bindings, but shall not apply to the color of linings and soles. Nothing in this paragraph shall prevent unavoidable discoloring of thread, leather and perforations as a result of antiqueing, or the use of embossed leather or genuine reptiles of the colors permitted in paragraph (f) (1) below but having slight variations in shade caused by normal finishing of such leather.

(5) No person shall put into process for the manufacture of footwear any leather or fabric except leather or fabric finished or dyed in accordance with paragraph (f) below: *Provided, however,* That nothing contained in this paragraph (c) (5) shall prevent any person from using:

(i) Any solid color white cattle hide, turftan (as defined below) or bluejacket blue (as defined below) leather finished prior to March 16, 1943;

(ii) Any other solid color leather finished prior to October 16, 1942;

(iii) Any solid color turftan or bluejacket blue fabric acquired by the manufacturer prior to February 20, 1943; or

(iv) Any other solid color fabric dyed prior to September 13, 1942 and acquired by the manufacturer prior to February 16, 1943.

(6) No person shall put into process any cattle hide upper leather (other than kip sides, kipskins and calf) or upper leather splits gauging 4½ ounces or over for the manufacture of any footwear except work shoes, cowboy utility boots and lined police type high shoes.

(7) No person shall put into process any cattle hide upper leather, or grain leather outsoles (except heads, bellies, shins and shanks of 5 iron or less) for the manufacture of house slippers or romeos.

(8) No person shall put into process any leather outsoles for the manufacture of footwear having raised or flat seam moccasin type vamps or mudguard vamps, any saddle-type footwear, or any footwear with imitation wing tips, imitation stitched moccasin types, imitation stitched mudguards and imitation stitched saddles: *Provided, however,* That nothing in this subparagraph (c) (8) shall apply to women's and girls' shoes with heels 1⅛ inches and over in height, using size 4B as the standard.

(9) No person shall put into process any patent leather for the manufacture of men's shoes.

(10) No person shall put into process any upper leather or leather or rubber

soles for the manufacture of men's sandals.

(d) *Restrictions on styling and types manufactured.* (1) No person shall put into process any leather or fabric for the manufacture of any footwear of a design and construction not utilized by him between September 1, 1940 and December 31, 1942: *Provided, however,* That this paragraph shall not prevent correction of patterns to the extent necessary to remove features prohibited by this order.

The Director General for Operations may make exceptions to this paragraph in favor of patterns or designs which will conserve leather or other materials.

(2) No person shall put into process any leather or fabric for the manufacture of any women's gold, silver, satin or brocade evening slippers.

(3) No person shall put into process any leather or fabric for the manufacture of any footwear for the special purpose of retail display.

(e) *Exceptions to paragraphs* (c) *and* (d) *above.* The foregoing prohibitions and restrictions of this order shall not apply to:

(1) Footwear the soles of which are made wholly from materials other than leather or rubber (which may, however, utilize leather for hinges or for tabs, heel inserts or other nonskid or soundproofing features covering not more than 25% of the area of the bottom of the sole).

(2) Special types of footwear made for the physically deformed or maimed.

(3) Football, baseball, hockey, skating, bowling, track, and ski shoes and other similar footwear designed for use in active participation in sports which require specially constructed footwear for such use. This does not include golf shoes.

(4) Footwear forming part of historical or other costumes for theatrical productions.

(5) Infants' soft sole footwear.

(6) Footwear the uppers of which are made of shearlings not reserved for military use under General Conservation Order M–94.

(f) *Restriction on tanning and dyeing.* (1) No person shall finish any leather for use as upper leather except in the following colors (subject to unavoidable deviations in shade normally experienced in finishing leathers):

Black.
White, except in cattle hide leathers.
Army russet and town brown, as appearing on the Fall 1942 color card of the Textile Color Card Association of the United States, Inc.

(2) No person shall color any leather or dye any fabric for use in shoe uppers except in the colors mentioned in paragraph (f) (1) above, (subject to unavoidable deviations in shade normally experienced in tanning and dyeing).

(3) No person engaged in the business of shoe manufacturing shall dye any new footwear except in the colors mentioned in paragraph (f) (1) above.

(4) The restrictions in this paragraph shall not apply to the dyeing of fabrics for use in padded sole house slippers.

(g) *General exceptions.* The prohibitions and restrictions of this order shall not apply to footwear to be delivered to, or for the account of, the Army or Navy of the United States (excluding Post Exchanges and Ships' Service Stores), the United States Naval Academy at Annapolis, Md., the United States Military Academy at West Point, New York, the United States Maritime Commission, The Panama Canal, the Coast and Geodetic Survey, the Coast Guard, the Civil Aeronautics Authority, the National Advisory Committee for Aeronautics, the Office of Scientific Research and Development and the War Shipping Administration; or to, or for the account of, the government of any of the following countries: Belgium, China, Czechoslovakia, Free France, Greece, Iceland, Netherlands, Norway, Poland, Russia, Turkey, United Kingdom including its Dominions, Crown Colonies and Protectorates, and Yugoslavia; or on any contract or purchase order placed by any agency of the United States Government for footwear to be delivered to, or for the account of, the Government of any country listed above, or any other country, including those in the Western Hemisphere, pursuant to the Act of March 11, 1941, entitled "An Act to Promote the Defense of the United States" (Lend-Lease Act), or to custom-made footwear delivered for personnel of the Army or Navy of the United States.

(h) *Restrictions relating to sales and deliveries.* (1) No person shall sell or deliver any new footwear, the leather or fabric for which was put into process on or after October 31, 1942, unless such footwear is manufactured in conformity with this order.

(2) No tanner or sole cutter shall deliver any leather to any shoe manufacturer if he knows or has reason to believe said leather is to be used in violation of the terms of this order.

(3) The prohibitions and restrictions of this paragraph shall not apply to:

(i) Deliveries of footwear or leather by, or to, any person having temporary custody thereof for the sole purpose of transportation or public warehousing.

(ii) Any bank, banker or trust company affecting or participating in a sale or delivery of footwear or leather solely by reason of the presentation, collection, or redemption of an instrument, whether negotiable or otherwise.

(4) In making sales or delivery of any footwear, no person shall make discriminatory cuts in quantity or quality between former customers who meet such person's regularly established prices, terms and credit requirements, or between former customers and his own consumption of said footwear. Reduction in sales or deliveries proportionate with any curtailment in supply available for non-military use shall not constitute a discriminatory cut.

(i) *Restrictions on production of lines of footwear.* (1) Except on specific authorization of the Director General for Operations, no person shall in any six (6) months' period beginning March 1, 1943, complete the manufacture of more civilian footwear within any line than permitted in the table shown below:

Description	*Maximum permitted amount or percentage per line*
House slippers	75% of number manufactured from July 1, 1942 to December 31, 1942, inclusive
All others	100% of number manufactured from July 1, 1942 to December 31, 1942, inclusive

(2) Except on specific authorization of the Director General for Operations, no person shall manufacture any line of civilian footwear not manufactured by him in the period from July 1st, 1942 to December 31st, 1942.

(3) *Exceptions:* Notwithstanding the provisions of paragraphs (i) (1) or (i) (2)

(i) A lower priced line of the same type of civilian footwear may be substituted in whole or in part for a higher priced line.

(ii) The unused quota of any higher priced line may be added to a lower priced line of the same type of civilian footwear.

(iii) The manufacture of civilian footwear in a line not manufactured in the period from July 1, 1942 to December 31, 1942, may be completed if such footwear was put into process prior to February 19, 1943.

(j) *Appeals.* Any appeal from the provisions of this order shall be made by filing a letter in triplicate, referring to the particular provision appealed from and stating fully the grounds of the appeal.

[NOTE: Paragraphs (j) through (n) formerly designated (i) through (m)]

(k) *Records.* All persons affected by this order shall keep and preserve for not less than two years accurate and complete records concerning inventories, purchases, production and sales.

(l) *Reports.* Each person affected by this order shall execute and file with the War Production Board such reports and questionnaires as may be required by said Board from time to time.

(m) *Communications.* All reports required to be filed hereunder, and all communications concerning this order, shall, unless otherwise directed, be addressed to: War Production Board, Textile, Clothing and Leather Division, Washington, D. C., Ref.: M–217.

(n) *Violations.* Any person who wilfully violates any provision of this order, or who, in connection with this order, wilfully conceals a material fact or furnishes false information to any department or agency of the United States is guilty of a crime, and upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or obtaining further deliveries of, or from processing or using, material under priority control and may be deprived of priorities assistance.

(o) *Effective dates.* The effective dates of the respective amended para-

graphs of this order are as follows: Paragraphs (a), (b) (6) through (b) (9), (c) (4), (c) (5), (d) (1), (e) (3), (e) (5), (e) (6), (f) (2), (f) (3), (f) (4) and (g), February 13, 1943; paragraphs (j), (k), (l), (m), (n) and (o), February 19, 1943; paragraphs (b) (10), (b) (11), (b) (12) and (i), March 1, 1943; paragraph (f) (1), March 15, 1943; paragraph (c) (7), March 31, 1943; paragraph (c) (8), May 31, 1943; all other amended paragraphs, April 30, 1943.

Conservation Order M-217 as issued September 10, 1942 shall remain in full force and effect except as superseded on the effective dates, as stated above, of the foregoing amended paragraphs.

Issued this 19th day of February 1943.

CURTIS E. CALDER,
Director General for Operations.

INTERPRETATION 1

The word "manufacture" in line two of paragraph (c) (1) of § 3063.1 (Conservation Order M-217), refers to the operation whereby the features mentioned in subdivisions (i) to (xvii), inclusive, of said paragraph became a part of the footwear.

Illustration: Subdivision (iv) refers to full overlaid tips or full overlaid foxings except on work shoes. The order prohibits the placing of full overlay tips or full overlay foxings on dress shoes after October 31, 1942. But it does not prohibit the completion of the shoe if an overlaid tip or an overlaid foxing has been affixed prior to said date. (Issued October 6, 1942.)

[F. R. Doc. 43-3273; Filed, March 1, 1943; 4:05 p. m.]

PART 3123—FLOOR FINISHING AND FLOOR MAINTENANCE MACHINES AND INDUSTRIAL VACUUM CLEANERS

[Amendment 1 of Limitation Order L-222, as Amended Jan. 14, 1943]

Section 3123.1 *Limitation Order L-222*, (8 F.R. 909) is hereby amended by adding the following subparagraph (6) to paragraph (b) after subparagraph (5) of paragraph (b).

(6) *Special quotas.* Notwithstanding the restrictions of paragraph (b) of this order, the Director General for Operations may from time to time specifically authorize one or more manufacturers to commence fabrication, to fabricate, or to assemble specified quantities of machines, repair parts and supplies of any type restricted by paragraph (b), or to perform any combination of the foregoing operations.

Issued this 1st day of March 1943.

CURTIS E. CALDER,
Director General for Operations.

[F. R. Doc. 43-3272; Filed, March 1, 1943; 4:05 p. m.]

PART 933—COPPER

[Amendment 1 to Conservation Order M-9-c,[1] as Amended Feb. 26, 1943]

Section 933.4 *Conservation Order M-9-c* is hereby amended:

By amending the lines under "Miscellaneous" on the combined list which now read as follows:

Dishwashing machines and domestic garbage grinders.

to be and read as follows:

Dishwashing machines (except when the only copper products or copper base alloy products used are permitted by the terms of Order L-248 or by a specific authorization of the Director General for Operations granted pursuant to such order) and domestic garbage grinders.

Issued this 2d day of March 1943.

CURTIS E. CALDER,
Director General for Operations.

[F. R. Doc. 43-3282; Filed, March 2, 1943; 9:58 a. m.]

[1] 8 F.R. 1104, 2475.

PART 1072—SOLE LEATHER

[Supplementary Order M-80-h]

§ 1072.9 *Supplementary Order M-80-h.* Pursuant to paragraph (b) (1) of Order M-80 as amended to August 5, 1942, which this order supplements, each person tanning sole leather for his own account or causing sole leather to be tanned for his account by others shall set aside during March, 1943, and during each subsequent month until otherwise directed, at least 25% of the quantity of manufacturers bends produced by him for his own account, or produced for his account by others, during that period. The weight and quality of said portion set aside shall be proportionately equal, as nearly as can be, to those of the manufacturers bends not so set aside.

Issued this 2d day of March 1943.

CURTIS E. CALDER,
Director General for Operations.

[F. R. Doc. 43-3283; Filed, March 2, 1943; 9:58 a. m.]

PART 1206—HORSEHIDE

[Supplementary Order M-141-d]

Pursuant to paragraph (c) (1) of Order M-141, as amended to November 4, 1942, which this order supplements, the Director General for Operations hereby determines that:

§ 1206.5 *Supplementary Order M-141-d.* During March 1943 and during each subsequent month until otherwise directed, no tanner shall put in process and no converter shall cause to be put in process for his account:

(a) More than 100% of his basic monthly quota of wet salted horsehide fronts.

(b) More than 80% of his basic monthly quota of horsehide butts.

(c) More than 80% of his basic monthly quota of horsehide shanks.

Issued this 2d day of March 1943.

CURTIS E. CALDER,
Director General for Operations.

[F. R. Doc. 43-3284; Filed, March 2, 1943; 9:58 a. m.]

PART 3036—COMMERCIAL COOKING AND FOOD AND PLATE WARMING EQUIPMENT

[Limitation Order L-182, as Amended March 2, 1943]

The fulfillment of requirements for the defense of the United States has created a shortage in the supply of certain critical materials used in the production of commercial cooking and food and plate warming equipment for defense, for private account and for export; and the following order is deemed necessary and appropriate in the public interest and to promote the national defense:

§ 3036.1 *General Limitation Order L-182*—(a) *Definitions.* For the purposes of this order:

(1) "Commercial cooking and food and plate warming equipment" means equipment using coal, wood, oil, gas or other non-electric fuel, or equipment attached to any steam or hot water system, designed for the heating of kitchen utensils or plates, or for the cooking or baking of food for consumption or sale on the premises in which the equipment is located. It includes, but is not limited to, such items as bakers, broilers, fryers, griddles, grills, hot plates, ovens (except built-in types), ranges, roasters, steamers, toasters, urns and warmers, but does not include cooking appliances for household use.

(2) "Ultimate consumer" means any person who uses commercial cooking and food and plate warming equipment for the heating of kitchen utensils or plates, or for the cooking or baking of food for consumption or sale.

(3) "New commercial cooking and food and plate warming equipment" means any commercial cooking and food and plate warming equipment that has never been used by an ultimate consumer.

(4) "Used commercial cooking and food and plate warming equipment" means any commercial cooking and food and plate warming equipment that has been used by an ultimate consumer.

(b) *Restrictions on manufacture.* (1) From and after October 1, 1942, no manufacturer of commercial cooking and food and plate warming equipment shall put into process in the manufacture of such equipment, including finished units and parts thereof, during any calendar quarter, any iron and steel in excess of 6¼% of the iron and steel put into process in the manufacture of finished units of such equipment by him during the calendar year, 1941, *except* that in addition to the quotas set forth in this paragraph, any manufacturer may put any iron or steel into the process of manufacture of any such equipment for delivery to or for the account of the Army, Navy, the Maritime Commission, the War Shipping Administration of the United States or the Defense Plant Corporation.

(2) No iron or steel may be used in the manufacture of any equipment listed on Schedule I, except in the manufacture of repair and replacement parts thereof as limited in paragraph (b) (1).

(c) *Restrictions on delivery.* Regardless of the terms of any contract, sale, other commitment or any preference rating, no person shall make or accept

physical delivery of any new or used commercial cooking and food and plate warming equipment, except that:

(1) Any person may make or accept physical delivery of any such equipment on a specific contract or subcontract for delivery to or for the account of the Army, the Navy, the Maritime Commission, the War Shipping Administration of the United States, or the Defense Plant Corporation.

(2) Any person may make or accept physical delivery of any such equipment pursuant to specific authorization of the Director General for Operations on Form PD–638A. Applications under this order and Order L–248 may be made on a single Form PD–638A.

(3) Any manufacturer may make physical delivery of any such equipment to any dealer or distributor of such equipment, or to any ultimate consumer, from whom he has received a written order or contract which bears a certification substantially as follows, signed by an authorized official, either manually or as provided in Priorities Regulation No. 7; and any such dealer, distributor or ultimate consumer may accept such delivery:

I certify that I have received specific authority from the Director General for Operations of the War Production Board to accept delivery of the equipment listed hereon; that I have knowledge of and am in compliance with Limitation Orders L–182 and/or L–248; and, further, that authorization was received by me on the following Form(s) PD–638–A:

(List number or numbers)

Firm name

Signature and title of officer

Such certification shall constitute a representation to the Director General for Operations, War Production Board, as well as to the manufacturer of the facts certified therein.

No manufacturer shall make delivery under this order who has reason to believe that the purchaser has furnished a false certification; and no person shall falsely furnish the certification specified above.

Any manufacturer may rely upon the facts furnished in the above mentioned certification and shall not be responsible for any action taken by him under this order in reliance upon inaccurate or untrue statements therein, unless he has reason to believe that such statements are inaccurate or untrue.

(4) Any ultimate consumer may make physical delivery of any such equipment to any manufacturer, dealer or distributor of such equipment, and such manufacturer, dealer, or distributor may accept such delivery; and

(5) Any such equipment actually in transit on September 30, 1942, may be delivered to its immediate destination.

[NOTE: Paragraphs (4) and (5) were formerly designated (3) and (4).]

(d) *Delivery of repair and replacement parts.* Nothing in this order shall prevent the delivery of repair or replacement parts for commercial cooking and food and plate warming equipment.

(e) *Reports.* Every manufacturer, dealer and distributor of any commercial cooking and food and plate warming equipment shall execute and file with the War Production Board on or before the tenth day of each calendar quarter a report on Form PD–638 (Revised), which may be obtained from the nearest field office of the War Production Board. Reports under this order and Order L–248 may be made on a single Form PD–638.

(f) *Applicability of priorities regulations.* This order and all transactions affected thereby are subject to all applicable provisions of all the Priorities Regulations of the War Production Board, as amended from time to time.

(g) *Applicability of other orders.* Insofar as any other order issued, or to be issued after September 30, 1942, limits the production or delivery of commercial cooking and food and plate warming equipment to a greater extent than the limits imposed by this order, the restrictions in such other order shall govern unless otherwise specified therein. After September 30, 1942, General Limitation Orders No. L–79 and No. L–83 shall not apply to commercial cooking and food and plate warming equipment.

(h) *Appeals.* Any person affected by this order who considers that compliance therewith would work an exceptional and unreasonable hardship upon him, may appeal by letter to the War Production Board, setting forth the pertinent facts and the reasons he considers he is entitled to relief. The Director General for Operations may thereupon take such action as he deems appropriate.

(i) *Communications to War Production Board.* All reports required to be filed hereunder, and all communications concerning this order, shall, unless otherwise directed, be addressed to the War Production Board, Plumbing and Heating Division, Washington, D. C., Ref: L–182.

(j) *Violations.* Any person who willfully violates any provision of this order or who, in connection with this order, willfully conceals a material fact or furnishes false information to any department or agency of the United States, is guilty of a crime, and upon conviction may be punished by fine or imprisonment or both. In addition, any such person may be prohibited from making or obtaining further deliveries of, or from processing and using materials under priority control and may be deprived of priorities assistance.

Issued this 2d day of March 1943.

CURTIS E. CALDER,
Director General for Operations.

SCHEDULE 1

Barbecue machines.
Chicken singers.
Chop suey ranges (ranges with built-in kettles—water and sewer connections).
Cruller fryers.
Cup warmers.
Dish warmers.
Egg boilers.
Nut blancher ovens.
Nut fryers.
Nut roasters.
Oyster stoves.
Peanut roasters.
Plate warmers.
Potato chip fryers.
Roll warmers.
Rotisseries (revolving spit barbecue machine).
Sausage warmers.
Waffle irons.
Warming ovens.

[F. R. Doc. 43–3285; Filed, March 2, 1943; 9:57 a. m.]

PART 3102—NATIONAL EMERGENCY SPECIFICATIONS FOR STEEL PRODUCTS

[Limitation Order L–211, Schedule 3 as Amended March 2, 1943]

BARBED WIRE, WIRE FENCE, WIRE NETTING AND WIRE FLOORING

§ 3102.4 *Schedule 3 to Limitation Order L–211*—(a) *Restrictions on barbed wire.* (1) No person shall produce, fabricate or deliver barbed wire except two point barbed wire of 14 gauge strands and 16 gauge barbs, or two or four point barbed wire of 12½ gauge strands and 14 gauge barbs, the spacing of the barbs in each style to be not less than four inches.

(2) No person shall produce or fabricate in any calendar quarter commencing April 1, 1943 a greater tonnage of barbed wire of 12½ gauge strands and 14 gauge barbs than barbed wire of 14 gauge strands and 16 gauge barbs.

(3) No person shall supply barbed wire except on 80 rod spools.

(b) *Restrictions on wire fence, wire netting and wire flooring.* No person shall produce, fabricate or deliver woven or welded wire fence, wire netting or wire flooring, except in the styles, specifications and in the length of rolls set forth in List 1 attached hereto.

(c) *Restrictions on use of copper.* No person shall add any copper to steel to be used in the production of wire for fabrication of barbed wire, woven or welded wire fence, wire netting or wire flooring.

(d) *Restrictions on galvanizing.* No person shall apply any zinc coating to barbed wire, or woven or welded wire fence in excess of the weights specified in Weight A, Table IV, Federal Specification QQ–W–461, issued June 16, 1941, except that half gauges shall take the weight classification of the next heavier gauge specified.

(e) *Acceptance of delivery.* No person shall accept delivery of material which he knows or has reason to believe was produced, fabricated or delivered in violation of the provisions of paragraphs (a), (b), (c), or (d).

(f) *General exceptions.* The provisions of paragraphs (a), (b), (c), (d), and (e) shall not apply to material:

(1) The production, fabrication, delivery or acceptance of which is specifically permitted by the Director General for Operations, or

(2) Which has been produced or fabricated before November 12, 1942, or which before such date has been processed in such manner and to such extent that processing to conform to such provisions would be impracticable, or

(3) To be purchased by or for the account of any of the following, to the extent that such material is called for by the specifications applicable to the contract, subcontract, or purchase order:

(i) The Army or Navy of the United States, the United States Maritime Commission, and the War Shipping Administration;

(ii) The government of any of the following countries: Belgium, China, Czechoslovakia, Free France, Greece, Iceland, Netherlands, Norway, Poland, Russia, Turkey, United Kingdom, including its Dominions, Crown Colonies and Protectorates, and Yugoslavia;

(iii) The government of any country listed above, or any other country, including those in the Western Hemisphere, where the contract or purchase order is placed by any agency of the United States Government, pursuant to the Act of March 11, 1941, entitled "An Act to Promote the Defense of the United States" (Lend-Lease Act).

(g) *Exception to restriction on length of rolls.* The restrictions as to length of rolls contained in paragraphs (a) and (b) shall not be applicable to deliveries on preference ratings assigned by the Board of Economic Warfare, deliveries on Lend-Lease orders, or to deliveries by any person to the ultimate consumer.

(h) *Records.* Each producer or fabricator owning or possessing material excepted by the provisions of paragraph (f) shall retain records of such material available for inspection by duly authorized representatives of the War Production Board.

Issued this 2d day of March 1943.

CURTIS E. CALDER,
Director General for Operations.

LIST 1

POULTRY FENCE—10 ROD ROLLS ONLY

Styles*	Inches between stays	Filler wire gauge	Top-bottom wire gauge
1948	6	14½	11
1948	6	15½	12½
2048	6	15½	12½
2148	6	15½	12½

HOG AND CATTLE FENCE—20 ROD ROLLS ONLY

726	6	14½	11
726	6	12½	10
832	6	14½	11
832	12	12½	10
939	12	12½	10
635	12	12½	10

WIRE NETTING—150 FOOT ROLLS ONLY

Height	Mesh	Wire gauge
48"	2"	20
12"	1"	20

WIRE FLOORING—100 FOOT ROLLS ONLY

36"	1" x 2"	14

*The classification of styles of woven or welded wire fence is designated by numbers in accordance with recognized trade practice. The last two digits of such numbers refer to the height of the fence and the first digit (or two digits) refer to the number of horizontal bars or line wires. For example: Style 1948 means a fence having 19 line wires and a height of 48 inches.

[F. R. Doc. 43-3286; Filed, March 2, 1943; 9:57 a. m.]

PART 3171—COMMERCIAL DISHWASHERS

[Limitation Order L-248]

The fulfillment of requirements for the defense of the United States has created a shortage in the supply of iron, steel and other metals for defense, for private account and for export; and the following order is deemed necessary and appropriate in the public interest and to promote the national defense:

§ 3171.1 *General Limitation Order L-248*—(a) *Definitions.* For the purposes of this order:

(1) "Commercial dishwasher" means any mechanical device designed for washing dishes, cutlery, glassware and kitchen utensils in establishments where food is prepared for consumption or sale on the premises: *Provided*, That "commercial dishwasher" does not include any dishwasher for domestic use.

(2) "Ultimate consumer" means any person who uses a commercial dishwasher for washing dishes, cutlery, glassware and kitchen utensils.

(3) "New commercial dishwasher" means any commercial dishwasher which has never been used by an ultimate consumer.

(4) "Used commercial dishwasher" means any commercial dishwasher which has been used by an ultimate consumer.

(5) "Copper base alloy" means any alloy metal in the composition of which the percentage of copper metal by weight equals or exceeds 40% of the total weight of the alloy. It shall include alloy metal produced from scrap.

(b) *Restrictions on manufacture.* No manufacturer of commercial dishwashers shall put into process in the manufacture of such dishwashers, including finished units and parts thereof, during any calendar quarter, a weight of metal in excess of six and one quarter percent (6¼%) of the weight of metal put into process in the manufacture of finished commercial dishwashers by him during the calendar year 1941 except that in addition to the quotas set forth in this paragraph any manufacturer may put any weight of metal into process in the manufacture of any such dishwashers for delivery to or for the account of the Army, the Navy, the Maritime Commission, or the War Shipping Administration of the United States.

(c) *Restrictions on delivery.* Regardless of the terms of any contract, sale, other commitment or any preference rating, no person shall make or accept physical delivery of any new or used commercial dishwashers except that:

(1) Any person may make or accept physical delivery of any such dishwasher on a specific contract or subcontract for delivery to or for the account of the Army, the Navy, the Maritime Commission, or the War Shipping Administration of the United States;

(2) Any person may make or accept physical delivery of any such dishwasher pursuant to specific authorization of the Director General for Operations on Form PD-638A (Revised). Applications under this order and Order L-182 may be made on a single Form PD-638A;

(3) Any manufacturer may make physical delivery of any such dishwasher to any dealer or distributor of such dishwashers, or to any ultimate consumer, from whom he has received a written order or contract which bears a certification substantially as follows signed by an authorized official, either manually or as provided in Priorities Regulation No. 7; and any such dealer, distributor or ultimate consumer may accept such delivery:

I certify that I have received specific authority from the Director General for Operations of the War Production Board to accept delivery of the equipment listed hereon; that I have knowledge of and am in compliance with Limitation Orders L-182 and/or L-248; and, further, that authorization was received by me on the following Form(s) PD-638A:

_____
(List number or numbers)

_____
Firm Name

_____
Signature & Title of Officer

Such certification shall constitute a representation to the Director General for Operations, War Production Board, as well as to the manufacturer of the facts certified therein.

No manufacturer shall make delivery under this order who has reason to believe that the purchaser has furnished a false certification; and no person shall falsely furnish the certification specified above.

Any manufacturer may rely upon the facts furnished in the above mentioned certification and shall not be responsible for any action taken by him under this order in reliance upon inaccurate or untrue statements therein, unless he has reason to believe that such statements are inaccurate or untrue;

(4) Any ultimate consumer may make physical delivery of any such dishwasher to any manufacturer, dealer or distributor of such dishwashers; and such manufacturer, dealer, or distributor may accept such delivery;

(5) Any such dishwasher actually in transit on March 2, 1943, may be delivered to its immediate destination; and

(6) Any such dishwasher manufactured in accordance with an appeal granted prior to March 2, 1943, may be physically delivered to the person specified in the appeal, and such person may accept delivery of such dishwasher.

(d) *Delivery of repair and replacement parts.* Nothing in this order shall prevent the delivery of repair or replacement parts for commercial dishwashers.

(e) *Simplified practices.* No person shall manufacture, fabricate or assemble any commercial dishwasher except in accordance with the following practices: *Provided, however,* That this restriction shall not apply in cases where appeals have been granted prior to March 2, 1943.

(1)

Minimum capacity (dishes per hour)	Maximum content (pounds)		Maximum motor size (h. p.)
	Iron and steel	Copper base alloy	
1,500	500	18	¾
3,500	900	22	2
5,000	1,150	35	3

(2) Body (hood and tanks) shall be manufactured of not heavier than 14 gauge black iron or 14 gauge galvanized iron.

(3) No thermostatic controls shall be used.

(4) Spray pipes, feed pipes, and other piping shall be galvanized iron.

(5) To the extent that copper base alloy castings are permitted by this order, the alloy shall be of a type and grade in the production of which the use of refined copper or refined tin is not necessary.

(6) No metal other than iron, steel or copper base alloy shall be used, except zinc for coating or spraying, and metal necessary for assembling or installing.

(f) *Exceptions from simplified practices.* None of the restrictions in paragraph (e) shall apply to commercial dishwashers manufactured to specifications of the Army, Navy, Maritime Commission or War Shipping Administration of the United States for use on ships.

(g) *Reports.* Every manufacturer, dealer and distributor of any commercial dishwasher shall execute and file with the War Production Board on or before the tenth day of each calendar quarter a report on Form PD–638 (Revised), which may be obtained from the nearest field office of the War Production Board. Reports under this order and order L–182 may be made on a single Form PD–638.

(h) *Applicability of priorities regulations.* This order and all transactions affected thereby are subject to all applicable provisions of all the priorities regulations of the War Production Board, as amended from time to time.

(i) *Applicability of other orders.* Insofar as any other order issued, or to be issued hereafter, limits the production or delivery of commercial dishwashers to a greater extent than the limits imposed by this order, the restrictions in such other order shall govern unless otherwise specified therein.

(j) *Appeals.* Any appeal from the provisions of this order shall be made by filing a letter, in triplicate, referring to the particular provision appealed from and stating the grounds of the appeal.

(k) *Communications to War Production Board.* All reports required to be filed hereunder, and all communications concerning this order, shall, unless otherwise directed, be addressed to the War Production Board, Plumbing and Heating Division, Washington, D. C., REF: L–248.

(l) *Violations.* Any person who wilfully violates any provision of this order or who, in connection with this order, wilfully conceals a material fact or furnishes false information to any department or agency of the United States, is guilty of a crime, and upon conviction may be punished by fine or imprisonment or both. In addition, any such person may be prohibited from making or obtaining further deliveries of, or from processing and using, materials under priority control and may be deprived of priorities assistance.

Issued this 2d day of March 1943.

CURTIS E. CALDER,
Director General for Operations.

[F. R. Doc. 43–3287; Filed, March 2, 1943; 9:57 a. m.]

PART 3175—REGULATIONS APPLICABLE TO THE CONTROLLED MATERIALS PLAN

[CMP Regulation 7]

OPTIONAL STANDARD FORM OF CERTIFICATION

§ 3175.7 *CMP Regulation 7.* (a) A certification in substantially the following form may (but need not) be used in lieu of any other certification required by any CMP regulation to be endorsed on a delivery order or to be furnished therewith:

> The undersigned purchaser certifies, subject to the penalties of section 35 (A) of the United States Criminal Code, to the seller and to the War Production Board, that, to the best of his knowledge and belief, the undersigned is authorized under applicable War Production Board regulations or orders to place this delivery order, to receive the item(s) ordered for the purpose for which ordered, and to use any preference rating or allotment number or symbol which the undersigned has placed on this order.

Such certification shall be signed manually or as provided in Priorities Regulation No. 7.

(b) If the applicable CMP regulation requires an allotment number or symbol, preference rating or other identification to be included in a certification, such identification shall be placed on the delivery order if the above form of certification is used.

Issued this 2nd day of March 1943.

CURTIS E. CALDER,
Director General for Operations.

[F. R. Doc. 43–3279; Filed, March 2, 1943; 9:58 a. m.]

PART 3176—VALVES AND VALVE PARTS

[Limitation Order L–252, as Amended March 2, 1943]

The fulfillment of requirements for the defense of the United States has created a shortage of steel, copper, and other critical materials used in the manufacture of valves and valve parts, for defense, for private account, and for export; and the following order is deemed necessary and appropriate in the public interest and to promote the national defense:

§ 3176.1 *Limitation Order L–252*—(a) *Definitions.* Wherever used in this order:

(1) "Producer" means any person who manufactures valves and valve parts.

(2) "Valves" means gate, globe, angle, cross, lift check, angle check, or swing check valves (including variations of those types, such as the valves generally referred to as quick opening, blow off, hose end, Y-type and hydraulic), except drilling through and flow line valves for oil production service. This definition does not include valves of the types generally referred to as "specialties".

(3) "Valve parts" means parts for valves as defined above.

(4) "Put into process" means to process, machine, or fabricate or in any other manner alter any material by physical or chemical means.

(b) *Limitations.* Except as specifically authorized by the Director General for Operations, no producer shall after May 1, 1943, put into process or cause to be put into process, any material to be incorporated into valves or valve parts, except for the manufacture of valves and valve parts which conform to the specifications contained in the Appendix attached to and a part of this order, or for the manufacture of:

(1) Valves

(i) The bodies or bonnets of which were cast or forged before May 1, 1943;

(ii) Ordered for use as part of the equipment of aircraft or watercraft other than pleasure craft; or

(iii) For the conduction of liquid or gas having chemical or physical properties which render the use of valves described in the Appendix dangerous or impractical; and

(2) Valve parts for repair of valves which are completed on May 1, 1943, or which are produced thereafter in accordance with the provisions of paragraph (b) (1) of this order.

(c) *Restricted deliveries.* Except as specifically authorized by the Director General for Operations:

(1) No producer shall sell or make delivery of any valves or valve parts manufactured in violation of the terms of this order, and

(2) No person shall knowingly purchase or accept delivery of any valve or valve part produced in violation of this order.

(d) *Order superseded.* The provisions of this order supersede the provisions of Schedule No. 1 of Limitation Order L–42.

(e) *Applicability of priorities regulations.* This order and all transactions affected thereby are subject to the provisions of all applicable priorities regulations.

(f) *Records.* Each producer shall retain in his files for a period of two years records showing his inventory and production of all valves, including those for the manufacture of which material was put into process subsequent to May 1, 1943. These records shall be kept readily available and open to inspection by duly authorized representatives of the War Production Board.

(g) *Appeals.* Any appeal from the provisions of this order shall be made by filing a letter in triplicate referring to the particular provision appealed from and stating fully the grounds of the appeal.

(h) *Violations.* Any person who wilfully violates any provision of this order or who, in connection with this order, wilfully conceals a material fact or furnishes false information to any department or agency of the United States, is guilty of a crime, and upon conviction, may be punished by fine or imprisonment or both. In addition any such person may be prohibited from making or obtaining further deliveries of, or from processing or using, material under priority control, and may be deprived of priorities assistance.

(i) *Communications.* All reports required to be filed hereunder and all communications concerning this order shall, unless otherwise directed, be addressed to: Shipbuilding Division, War Production Board, Washington, D. C., Ref.: L-252.

Issued this 2d day of March 1943.

CURTIS E. CALDER,
Director General for Operations.

APPENDIX

[Paragraphs 6 (b) and (c) of Part 3 of the Appendix are amended March 2, 1943)

Specifications for Valves and Valve Parts

The following specifications govern the manufacture of valves and valve parts. These specifications do not purport to contain any recommendations regarding the most efficient or safe use of any valve or valve parts covered herein.

Certain of the terms used in this appendix (including the terms valves and valve parts) are defined in the body of this order, L-252. In addition, certain exceptions are made, and certain obligations imposed upon producers and others. You should, therefore, be thoroughly familiar with the body of the order before reading this appendix.

PART 1

Iron Gate, Globe, Angle, Cross, and Check Valves and Valve Parts

1. *Standard size schedule: Iron valves.* (a) Valves shall be manufactured only in the pressure classes listed in Table 1 and in the particular sizes, specified in Table 2, which are comprehended within the size range specified in Table 1 for the particular pressure class:

TABLE 1

[All size ranges are inclusive]

Primary [1] pressure classifications in pounds per square inch		Gates (inches)			Globe and angle (inches)		Lift check (inches)		Swing check (inches)		
Steam	Water	Screwed	Flanged	Hub	Screwed	Flanged	Screwed	Flanged	Screwed	Flanged	Hub
25	50	---	4 to 72	4 to 72	---	---	---	---	---	---	---
	100	---	4 to 72	4 to 72	---	---	---	---	---	---	---
125	150 to 200	2 to 6	2 to 72	2 to 72	2 to 4	2 to 10	2 to 4	3 to 6	2 to 6	2 to 24	4 to 24
150 [2]	250	[2] ¼ to 3	[2] 1 to 3	---	[2] ¼ to 3	[2] 1 to 3	¼ to 3	---	[2] ¼ to 3	---	---
250	500	2 to 4	2 to 24	---	2 to 4	2 to 6	---	---	2 to 4	2 to 12	---
300 [2]	---	[2] ¼ to 3	[2] 1 to 3	---	[2] ¼ to 3	[2] 1 to 3	---	---	[2] ¼ to 3	---	---
	800	2 to 6	3 to 12	---	---	---	---	---	---	3 to 12	---

[1] The primary pressure classification designates a class of valves and does not necessarily mean that all sizes in a given class carry the primary pressure classification. American Standards Association standards and manufacturers practice frequently reduce the pressure ratings as size increases, and may not always rate valves for both steam and water.

[2] In sizes 3" and smaller the 150# and 300# primary pressure classification valves are included as substitutes for brass valves. Flanged valves may be rated in accordance with the American Flange Standard used.

NOTE: Other valve end connections in common use on the date of issuance of this order, including among others, the types known as Victaulic, Dresser, and Universal, may be manufactured, but only in accordance with the specifications listed in Table 1. For the purposes of this order, "common use" means use by at least ten companies.

(b) Detail of permitted sizes (see 1 (a) above):

TABLE 2

(Sizes in inches)

¼	4	24
⅜	5	30
½	6	36
¾	8	42
1	10	48
1¼	12	54
1½	14	60
2	16	66
2½	18	72
3	20	

2. *General requirements for iron valves.* (a) End flanges shall conform to American Standards Association standards for corresponding pressure classes, except that for 150# and 300# valves when made of malleable iron as substitutes for brass valves, flanges conforming to Manufacturers Standardization Society of the Valve and Fitting Industry Bronze Flange Standard SP-2 may be used. Flanges may be furnished to the American Gas Association flange standard for low pressure gas service.

(b) Face to face of flanged valves, size 4" and larger, shall comply with American Petroleum Institute standard #5-G-1 and American Standards Association standard B-16.10 for the pressure classes and types which these standards cover.

(c) Valves for 150# primary steam rating and lower shall have manufacturer's standard seating materials, comprising any of the following:

Non-metallic disc.
Iron or carbon steel.
Brass or bronze.
Nickel alloy.

(d) Valves for 250# primary steam rating and higher shall have manufacturer's standard seating materials, comprising any of the following:

Non-metallic disc.
Iron or carbon steel.
Brass or bronze.
Chrome iron.

(e) Bonnet bolts or studs shall be carbon steel.

(f) Nuts for bonnet bolting shall be carbon steel.

(g) Handwheels shall be of ferrous metal, either cast or otherwise fabricated, or of suitable non-metallic material.

(h) All extension stems, couplings and gear housings shall be of ferrous metal.

(i) Spot facing or back facing on iron valve flanges is prohibited except when necessary to prevent scrapping otherwise usable products.

3. *Iron gate valves.* (a) Stems for outside screw and yoke valves shall be, at manufacturers' option, either of carbon steel, or of brass or bronze made from secondary metal, i. e., copper base alloy to which refined copper or refined tin is not added in the production of the castings for the stems.

(b) Discs for solid wedge gates 4" and larger and for split wedge or double disc gates 5" and larger, shall be all iron or iron with faces conforming to paragraphs 2 (c) or 2 (d) depending upon pressure class. Discs for non-rising stem valves may be provided with brass or bronze bushing for stem thread.

(c) Bonnet bushing for backseating shall not be provided in outside screw and yoke valves.

(d) Packing gland flange bolts or studs shall be carbon steel.

(e) Nuts for packing gland flange bolts or studs shall be carbon steel.

(f) For valve 4" and larger, the packing gland, if flange and follower or nose are one piece, shall be of iron or iron brass bushed; or if made of two pieces, the flange shall be iron and the follower or nose may be brass

4. *Iron globe, angle, and cross valves.* (a) "Plug" type discs shall not be used for primary pressure 125# classification; but no manufacturer shall make more than one design of metal to metal seat in this class.

(b) Discs for valves 4" and larger shall be all iron or iron with faces conforming to paragraphs 2 (c) or 2 (d) depending upon pressure class.

(c) Stems for outside screw and yoke valves shall be, at manufacturers' option, either of carbon steel, or of brass or bronze made from secondary metal, i. e., copper base alloy to which refined copper or refined tin is not added in the production of the castings for the stems.

(d) Bonnet bushing for back seating shall not be provided.

(e) Packing gland flange bolts or studs shall be carbon steel.

(f) Nuts for packing gland flange bolts or studs shall be carbon steel.

(g) For valves 4" and larger, the packing gland, if flange and follower or nose are one piece, shall be of iron or iron brass bushed; or if made of two pieces, the flange shall be iron and the follower or nose may be brass.

(h) Cross valves shall not be manufactured.

5. *Iron check valves.* (a) Discs for valves 4" and larger shall be either all iron, or iron or steel with faces conforming to paragraphs 2 (c) or 2 (d) depending upon pressure class.

(b) Nuts for attaching swing check disc to hinge or arm shall be carbon steel, or malleable iron.

(c) The hinge or arm for valves 2" and larger shall be of ferrous metal and may be bronzed bushed.

PART 2

Brass or bronze gate, globe, angle, cross, and check valves and valve parts

1. *Standard size schedule: Brass or bronze valves.* (a) Valves shall be manufactured only in the pressure classes listed in Table 1, and in the particular sizes specified in Table 2, which are comprehended within the size range specified in Table 1 for the particular pressure class:

TABLE 1

[All size ranges are inclusive]

Primary pressure classifications in lbs. per sq. in.[1]	Sizes[2] screwed end (inches)	Sizes flanged end (inches)	Sizes solder end (inches)
100 Steam	⅛ to 2		⅛ to 2
125 Steam	⅛ to 2		⅛ to 2
150 Steam	⅛ to 2	1 to 2	⅛ to 2
200 Steam	⅛ to 2	[3]1 to 2	⅛ to 2
300 Steam	¼ to 2	1 to 2	¼ to 2
Hydraulic 1000 & Higher	⅛ to 2		¼ to 1½

[1] The primary steam rating in no way regulates the pressure at which these valves should be rated for other fluids, but restricts the classes to those mentioned.
[2] Only globe and angle valves may be made in the ⅛" size.
[3] These valves are rated 150#.

(b) Detail of permitted sizes (see 1 (a) above):

TABLE 2

(Sizes in inches)

⅛	½	1¼
¼	¾	1½
⅜	1	2

2. *General requirements for brass or bronze valves.* (a) Check valves shall be horizontal lift and vertical lift or swing check types only. Angle type prohibited.

(b) Spot facing on end connecting flanges is prohibited.

(c) 150# primary pressure classification and lower shall have integral seats.

(d) 150# primary pressure classification and lower shall have brass, bronze, or nonmetallic disc only, and plug type discs shall not be used in globe and angle valves.

(e) 200# primary pressure classification and higher shall have manufacturer's standard seating materials comprising any of the following:

Non-metallic disc.
Brass or bronze.
Chrome iron.
Nickel alloy.

(f) Union bonnet rings and union rings for valve ends shall be malleable iron or steel.

(g) Stuffing box packing nuts shall be malleable iron or steel.

(h) Handwheels and valve handles shall be ferrous metal, either cast or otherwise fabricated; or suitable non-metallic material.

(i) End flanges shall conform to:

1. Manufacturers Standardization Society of the Valve and Fittings Industry, Standard Practice 150#-SP-2.

2. Manufacturers Standardization Society of the Valve and Fittings Industry, Standard Practice 300#-SP-2.

(Depending upon rated pressure of the valve.)

(j) Use Manufacturers Standardization Society of the Valve and Fittings Industry, SP-20 grade A or American Society for Testing Materials B-62 or EA-B62 brass or bronze for all valve pressure castings in valves in primary pressure classifications of 125#, 150# and 200#. Use Manufacturers Standardization Society of the Valve and Fittings Industry, SP-20 grade B or American Society for Testing Materials B-61 brass or bronze for all valve pressure castings in valves in primary classifications of 300# or higher. Bonnets 200# and higher pressure classification may be made of a "cast bearing bronze."

(k) Cross valves shall not be manufactured.

PART 3

Steel Gate, Globe, Angle, Cross, and Check Valves and Valve Parts

NOTE: These limitations do not apply for primary ratings higher than 1500#. Moreover, these limitations do not apply for valves for temperatures exceeding 1000 degrees F. or below minus 50 degrees F. Furthermore, these limitations do not apply to drilling through or flow line valves for oil production service.

The term "stainless" is used in this Part 3 of this appendix to describe any of the iron base alloys such as 12% chrome, or 18-8 chrome nickel whose primary characteristics are resistance to corrosive attack, or elevated temperature, or both.

1. *Standard size schedule: Steel valves.* (a) Valves shall be manufactured only in the pressure classes listed in Table 1, and in the particular sizes specified in Table 2 which are comprehended within the size range specified in Table 1 for the particular pressure class:

TABLE 1

[All size ranges are inclusive]

Primary pressure classification in lbs. per sq. in.	Gate (inches)			Globe and angle (inches)			Horizontal and angle check (inches)			Swing check (inches)		
	Screwed	Flanged	Welded	Screwed	Flanged	Welded	Screwed	Flanged	Welded	Screwed	Flanged	Welded
150	2 to 4	2 to 24		2 to 4	2 to 8					2 to 4	2 to 8	
300	2 to 4	2 to 24		2 to 4	2 to 12			2 to 8		2 to 4	2 to 12	
600	¼ to 2	½ to 24	¼ to 24	⅛ to 2	½ to 14	⅛ to 14	¼ to 2	½ to 14	¼ to 14	½ to 2	1¼ to 14	1¼ to 14
900		3 to 18	3 to 18		3 to 14	3 to 14		3 to 14	3 to 14		3 to 14	3 to 14
1500	¼ to 2	1½ to 14	¼ to 14	¼ to 2	1½ to 14	¼ to 14	¼ to 2	1½ to 14	¼ to 14		3 to 14	3 to 14

(b) Detail of permitted sizes.

TABLE 2

(Sizes in inches)

⅛	2	10
¼	2½	12
⅜	3	14
½	4	16
¾	5	18
1	6	20
1¼	8	24
1½		

2. *General requirements for steel valves.* (a) Valves covered by items 3, 4, and 5, which follow, shall be in accordance with American Petroleum Institute standard 600A for gate valves, and with American Standards Association B16e for all types, except as modified by the specifications set forth in this part 3 of this appendix.

(b) Face to face of flange end valves shall comply with American Petroleum Institute standard 5-G-1 and American Standard Association B16.10 for the types covered by these standards.

(c) Discs of valves 5" and larger shall be made of the same material as the valve body, with seating material laid on or attached.

(d) Handwheels 24" diameter and smaller shall be malleable iron, or fabricated steel.

(e) Raised contact faces on flanges shall be serrated (concentric or spiral) or smooth at manufacturer's option.

(f) Cross valves shall not be manufactured.

3. *150 lb. Pressure class: Steel valves.* (a) End flange faces shall have American Standards Association 1/16" raised face.

(b) Bodies and bonnets shall be carbon steel. For minus 50 degrees F. (subzero service), carbon steel shall be heat treated to give impact value of 10 foot pounds minimum Charpy keyhole at minus 50 degrees F.

(c) Seating materials shall be any of the following:

Carbon steel.
Brass or bronze.
12% chrome iron.

(d) Bonnet bushing for back seating shall not be provided, but backseating shall be included.

(e) Stems shall be carbon steel, brass or bronze.

(f) Bonnet bolting shall be carbon steel having physical properties equal to American Society for Testing Materials A96, Class A, except that when carbon steel having Class A physicals is not obtainable, manganese steels of the SAE 1300 Series or equal may be used.

(g) Bonnet bolt nuts shall be semi-finished carbon steel.

(h) Stem stuffing box packing shall be graphite or mica-impregnated asbestos according to manufacturer's practice.

(i) Bonnet gaskets shall be asbestos composition sheet.

4. *300 lb. Pressure class: Steel valves.* (a) End flange faces shall be American Standards Association 1/16" raised face, or American Petroleum Institute octagonal ring joint groove providing the groove is cut in the basic flange thickness.

(b) Bodies and bonnets shall be carbon steel, except when required to resist extreme corrosion or temperature conditions they may be 4% to 6% chrome, ½% molybdenum. For minus 50 degrees F. (sub-zero service), carbon steel shall be treated to give impact value of 10 foot pounds minimum Charpy keyhole at minus 50 degrees F.

(c) The seating materials shall be any of the following:

Same material as body.
Brass or bronze.
12% chrome iron.
Nickel copper alloy.
Hard facing.

(d) Stems shall be any of the following:

Brass or bronze.
12% chrome iron.

(e) Stem stuffing box packing shall be graphite or mica-impregnated asbestos according to manufacturer's practice.

(f) Bonnet bolting shall conform to the following limitations:

1. For temperature up to and including 850 degrees F., National Emergency 9400 series steels or SAE 4140, heat treated to meet specifications for alloy steel bolting material for high temperature service, American Society for Testing Materials A96, Class B physical properties minimum.

2. For temperatures over 850 degrees F., Grade B14 steel per American Society for Testing Materials A193, heat treated to meet specifications for alloy steel bolting material for high temperature service, American Society for Testing Materials A96, Class C physical properties minimum.

(g) Bonnet bolt nuts shall be semi-finished carbon steel, normalized or quenched.

5. *600 lb., 900 lb. & 1500 lb. Pressure classes: Steel valves.* (For 600 lb. and 1500 lb. general purpose valves, see paragraph 6)

(a) End flange faces shall be either American Standards Association octagonal ring joint groove or American Petroleum Institute octagonal ring joint groove, or ¼" American Standards Association large male face.

(b) Bodies and bonnets shall be carbon or carbon molybdenum steel, except when required to resist extreme corrosion or temperature conditions, in which case they may be 4% to 6% chrome, ½% molybdenum, or stainless if so specified. (See definition for "stainless" in note under heading of Part 3.)

(c) The seating materials shall be of any of the following:

Same material as body.
Stainless (See definition in note under heading of Part 3).
Nickel copper alloy.
Hard facing.

(d) Stems shall be the following:

Stainless (See definition in note under heading of Part 3).

(e) Stem stuffing box packing shall be graphite or mica-impregnated asbestos according to manufacturer's practice.

(f) Bonnet bolting shall conform to the following limitations:

1. For temperature up to and including 850 degrees F., National Emergency 9400 series steels or SAE 4140, heat treated to meet specifications for alloy steel bolting material for high temperature service, American Society for Testing Materials A96, Class B physical properties minimum.

2. For temperature over 850 degrees F., Grade B14 steel per American Society for Testing Materials A193, heat treated to meet specifications for alloy steel bolting material for high temperature service, American Society for Testing Materials A96, Class C physical properties minimum.

(g) Bonnet bolt nuts shall be semi-finished carbon steel, normalized or quenched.

6. *General purpose steel valves: 600 lb. & 1500 lb.—2" and smaller.* (a) End connections shall be:

1. Flanged American Standards Association standard with ¼" large male face.
2. Screwed end.
3. Socket welding end.

The 600 lb. class flanged end valves may be made with 150-lb. American Standards Association steel flange diameter, drilling, and/or facing.

(b) Bodies and bonnets shall be carbon or carbon molybdenum steel, except when required to resist extreme corrosion or temperature conditions, in which case they may be 4% to 6% chrome, ½% molybdenum, or stainless if so specified. (See definition for "stainless" in note under heading of Part 3.)

(c) Seating materials shall be any of the following:

Same material as body.
Brass or bronze.
Stainless. (See definition in note under heading of Part 3.)
Nickel copper alloy.
Hard facing.

[F. R. Doc. 43-3280; Filed, March 2, 1943; 9:57 a. m.]

PART 3202—CONTAINERBOARD

[Conservation Order M-290]

The fulfillment of requirements for the defense of the United States has created a shortage in the supply, for defense, for private account and for export, of various materials and facilities required in the manufacture and distribution of containerboard and of essential containers; and the following order is deemed necessary in the public interest and to promote the national defense:

§ 3202.1 *Conservation Order M-290*—(a) *Definitions.* For the purposes of this order:

(1) "Mill" means a congregation of pulp preparation, roll and sheet finishing equipment, paper machines and subsidiary facilities located and operated together as a single producing unit for the production of containerboard.

(2) "Containerboard" means kraft or jute containerboard suitable for the manufacture of corrugated or solid fibre containers.

(3) "Kraft containerboard" means any grade of containerboard suitable for the manufacture of corrugated or solid fibre containers and containing 50% or more virgin sulphate wood pulp.

(4) "Jute containerboard" means any other grade of paperboard commonly used as a liner, corrugating medium, or filler stock in the manufacture of corrugated or solid fibre boxes. This includes, but is not limited to, the grades commonly known in the industry as jute, straw, chestnut, container chip, and "bogus" corrugating materials.

(5) "Container-manufacturer" means any person who manufactures corrugated or solid fibre shipping containers from any kind or type of containerboard.

(6) "V-boxes" means shipping containers of the types designated as V-1, 2 and 3, in Army Specifications O. Q. M. G. No. 93, dated December 2, 1942, and of the similar types described in Navy Department Specifications 53B11 (INT.) and in Agricultural Marketing Administration Specifications FSC-1742-B.

(7) "Production month" means any calendar month, commencing April 1943, for which a reserve production is required to be set aside pursuant to paragraph (b) below.

(8) "Reserve production" means the amount, in tons, of kraft containerboard or jute containerboard production which a mill is required to set aside during a production month.

(9) "Unreserved production" means the balance, in tons, of a mill's kraft containerboard or jute containerboard production during that production month.

(b) *Restrictions on mills*—(1) *Establishment of reserve production.* During each month, commencing March 1943, every mill shall compute its projected supply of kraft containerboard and its projected supply of jute containerboard for the next month (which shall constitute the production month) and report to the War Production Board as provided for in paragraph (e) below. Each such projected supply shall be computed by adding the following amounts (kraft containerboard and jute containerboard shall be computed separately):

(i) Estimated total tonnage of inventory expected to be on hand on the 1st day of said production month;

(ii) Estimated total tonnage expected to be produced during said production month (if this advance estimate proves to be less than the amount actually produced during said production month, the difference shall be included as "overage" in the projected supply for the second succeeding production month);

(iii) Any overage from the second preceding production month, as provided for in paragraph (b) (1) (ii) above (this item will not be relevant until the June production month).

After making such computation, the mill shall reserve facilities sufficient to produce and ship during said production month, at the direction of the Director General for Operations, a reserve production consisting of 25% of the total tonnage of its projected supply of kraft containerboard and 25% of the total tonnage of its projected supply of jute containerboard for said production month.

(2) *Allocation.* By appropriate form of notice to the interested parties, the Director General for Operations may:

(i) Allocate all or any part of any mill's reserve production to any container-manufacturers for use in manufacturing V-boxes;

(ii) Allocate all or any part of the remainder of any mill's reserve production, not allocated for V-boxes, to any container-manufacturers for use in manufacturing other containers for governmental or essential civilian requirements;

(iii) Direct the mill to produce the allocated quantities, in such grades as may be specified, and ship them to designated container-manufacturers.

(3) *Delivery*—(i) *Priority sequence.* Deliveries pursuant to direction under paragraph (b) (2) above shall take precedence over all other orders (rated or unrated) for container board. Where the directions specify any particular priority, sequence, or delivery dates for any allocated orders, the mill shall deliver accordingly. Where the directions do not specify, the mill may then arrange the sequence of deliveries with the container-manufacturers concerned. In case of dispute, deliveries shall be made in the sequence of the receipt of the orders involved.

(ii) *Refusal.* A mill may refuse to produce or deliver as directed only for the reasons specified for the refusal of rated orders in § 944.2 (b) (3) of Priorities Regulation No. 1 as amended. In the event of any such refusal, the mill shall promptly notify the War Production Board by telegram explaining the case. The amount of reserve production involved shall be kept available for further specific direction or release from the Director General for Operations, and shall not be released by the operation of paragraph (b) (4) below.

(iii) *Inability.* Any mill which, for any reason, is unable to produce or deliver as directed, shall promptly notify the War Production Board by telegram explaining the case. The amount of reserve production involved shall be kept available for further specific direction or release by the Director General for Operations, and shall not be released by the operation of paragraph (b) (4) below.

(4) *Release.* If, on or before the 5th day of any production month, a mill does not receive from the Director General for Operations directions as to the disposition of such reserve (or has received directions as to a part but not the remainder), it may employ the same (or such remainder) free of the restrictions of paragraph (b) (1) above.

(5) *Relation to other reserve productions.* The reserve production required by this order shall be in addition to any other reserve production required by Order M–241 (§ 3096.1) or any other order of the War Production Board.

(6) *Distribution of unreserved production.* If the amount of any mill's unreserved production is less than the total amount required for delivery during the production month, in fulfillment of contracts and commitments made before March 2, 1943, the mill shall prorate the unreserved production substantially equally among all such contracts and commitments and shall deliver accordingly. Such a pro rata share for any container-manufacturer shall be in addition to any deliveries made to him pursuant to allocation directions. Individual pro rata amounts may be varied to the minimum extent necessary to provide customary selling and shipping units.

(c) *Restriction on container-manufacturers.* No container-manufacturer shall use any reserve-production containerboard except in the manufacture of:

(1) V-boxes;

(2) Such other containers as may be authorized by the Director General for Operations by notice to the container-manufacturer.

(d) *Allocation applications by container-manufacturers:*

(1) *For V-boxes.* On or before March 9, 1943, and on or before the first day of each month thereafter, each container-manufacturer who plans to manufacture V-boxes during the next succeeding production month shall submit Form PD–820 in triplicate, to the War Production Board, setting out his expected production. In addition, any such container-manufacturer may include, in said Form PD–820, a request for an allocation of containerboard to be used by him in the manufacture of V-boxes during the next succeeding production month, provided, he has filed his orders therefor with his supplying mill or mills and has identified such orders as being intended for such use and as orders which he will report to the War Production Board on Form PD–820.

(2) *For other containers.* On or before March 15, 1943, and on or before the 10th day of each month thereafter, any container-manufacturer may apply on Form PD–821 in triplicate, to the War Production Board for an allocation of containerboard for use in manufacturing containers (other than V–boxes) for governmental or essential civilian requirements, provided all of following conditions exist:

(i) He cannot manufacture such containers from his existing or prospective containerboard supply without interrupting or eliminating the production of other essential containers;

(ii) The persons ordering such containers cannot readily obtain them from other sources;

(iii) His prospective supply of containerboard for the coming production month is to be curtailed as a result of the operation of paragraph (b) above; and

(iv) He has made diligent but unsuccessful effort to obtain replacement of such reduction from other available suppliers.

(e) *Supply reports by mills (Form PD–819).* On or before March 15, 1943, and on or before the 10th day of each month thereafter, each mill shall report the following on Form PD–819 in triplicate;

(1) His projected supply of kraft containerboard and/or his projected supply of jute containerboard for the subsequent production month;

(2) The orders received from container-manufacturers for delivery, during the subsequent production month, of containerboard identified as being intended for use in manufacturing V-boxes.

(f) *Other reports.* Any person affected by this order shall file such other reports and questionnaires as the War Production Board may from time to time request.

(g) *Dual - function organizations.* Where any organization engages in both mill and container-manufacturer functions, the provisions hereof applicable to mills shall apply separately to its mill operations, and the provisions hereof applicable to the container-manufacturers shall apply separately to its container-manufacturer operations.

(h) *Appeals.* Any appeal from the provisions of this order shall be made by filing a letter in triplicate, referring to the particular provision appealed from and stating fully the grounds for the appeal.

(i) *Records, audit, inspection.* Every person to whom this order applies shall keep and preserve for not less than two years accurate and complete records concerning inventories, production and sales. All such records shall, upon request, be sumbitted to audit and inspection by duly authorized representatives of the War Production Board.

(j) *Violations.* Any person who wilfully violates any provision of this order, or who, in connection with this order, wilfully conceals a material fact or furnishes false information to any department or agency of the United States, is guilty of a crime, and upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or accepting further deliveries of or from processing or using material under priority control and may be deprived of priorities assistance.

k) *Communications to War Production Board.* All reports required to be filed hereunder and all communications concerning this order shall, unless otherwise directed, be addressed to: War Production Board, Containers Divisions, Washington, D. C. Ref: M–290.

(l) *Applicability of regulations.* This order and all transactions affected thereby are subject to all applicable regulations of the War Production Board, as amended from time to time.

Issued this 2d day of March 1943.

CURTIS E. CALDER,
Director General for Operations.

[F. R. Doc. 43–3281; Filed, March 2, 1943; 9:57 a. m.]

PART 1075—CONSTRUCTION

[Preference Rating Order P–19–h]

To: _____. Name of builder_____.

Address: _____. Expiration date_____.

§ 1075.9 *Preference Rating Order No. P–19–h; material entering into the rated project.* For the purpose of facilitating the acquisition of certain material in the public interest and to promote the national defense, a preference rating is hereby assigned to deliveries to the above-named builder, upon the following terms:

(a) *Definitions.* (1) "Builder" means the specific person to whom this order is addressed as above.

(2) "Supplier" means any person with whom a contract or purchase order has been placed for the delivery of construction material and other material.

(3) "Construction material" means any commodity, equipment, accessory, part, assembly or product of any kind which will be physically incorporated in the rated project.

(4) "Other material" means (a) any tool, machinery or equipment which will be physically located in the rated project and which will be used in the manufacturing or processing of goods or products or the performing of services therein, and (b) any material which will be used at the location and in connection with the construction of the rated project, including but not limited to hand tools, repair parts for construction machinery, forms, scaffolding and the like, but not including fuel or construction machinery.

(5) "Application" means the builder's application on Form PD–200 or other appropriate form, an original of which is attached hereto and made a part hereof.

(6) "Rated project" means:

(b) *Assignment of preference rating.* Preference ratings are assigned as follows to deliveries to the builder by his suppliers of construction material and other material appearing on the application as approved, subject to the following conditions:

(c) *Restrictions.* (1) The builder is bound by the representations, certifications and agreements made by him in the application and any misrepresentations therein contained or any violation thereof shall constitute a violation of this order and grounds for its immediate cancellation.

(2) The builder shall not incorporate into the rated project any construction material of the type which he is required to enumerate in the application, other than as specifically set forth in the application as finally approved.

(3) The builder shall not apply the rating to obtain delivery of construction material or other material on earlier

dates than required for the completion on schedule of the rated project. In no event may he apply the preference rating to purchase orders and contracts placed by him after the expiration of this order.

(d) *Application and extension of preference rating.* Ratings assigned by paragraph (b) may be applied or extended in accordance with the provisions of Priorities Regulation 3.

(e) *Records.* In addition to the records required to be kept under Priorities Regulation No. 1, the builder shall retain, for a period of two years, for inspection by representatives of the War Production Board, endorsed copies of all purchase orders or contracts to which the preference rating hereby assigned has been applied, whether accepted or rejected, segregated from all other purchase orders or contracts or filed in such manner that they can be readily segregated for such inspection.

(f) *Communications to War Production Board.* All communications concerning this order shall, unless otherwise directed, be addressed to: War Production Board, Washington, D. C., Ref: P-19-h, Serial No. ------.

(g) *Violations.* Any person who wilfully violates any provision of this order or any agreement contained in the application, or who in connection with this order wilfully conceals a material fact or furnishes false information to any department or agency of the United States is guilty of a crime and upon conviction may be punished by fine or imprisonment. In addition any such person may be prohibited from making or obtaining any further deliveries of, or from processing or using, material under priority control, and may be deprived of priorities assistance.

(h) *Revocation or amendment.* This order may be revoked or amended at any time.

(i) *Applicability of priorities regulations.* This order and all transactions affected thereby are subject to all applicable provisions of the priorities regulations of the War Production Board as amended from time to time.

(j) *Effective date.* This order shall take effect on the ------ day of ---------, and unless sooner revoked shall continue in effect until the expiration date specified in the heading hereof.

Issued this 1st day of March, 1943.

CURTIS E. CALDER,
Director General for Operations.

[F. R. Doc. 43-3232; Filed, March 1, 1943; 11:33 a. m.]

Chapter XI—Office of Price Administration

PART 1315—RUBBER AND PRODUCTS AND MATERIALS OF WHICH RUBBER IS A COMPONENT

[RPS 63,[1] Amendment 8]

RETAIL PRICES FOR NEW RUBBER TIRES AND TUBES

A statement of the considerations involved in the issuance of this amendment has been issued simultaneously herewith and filed with the Division of the Federal Register.*

Subdivision (ii) in paragraph (m) (2) in § 1315.110 is amended; two new subparagraphs (3) and (4) are added to paragraph (m) in § 1315.110; in paragraph (n) in §§ 1315.110 and 1315.111 the words "except where it is specifically provided that the increase in this paragraph (n) shall not apply," are substituted for the words "on and after April 25, 1942,"; as set forth below:

§ 1315.110 *Appendix A: Maximum retail prices for manufacturers' brands of new rubber tires and tubes.* * * *

(m) * * *

(2) United States Rubber Company: * * *

(ii) Maximum prices for the following sizes in the following brands of truck tires shall be:

(a) FEDERAL SPECIAL SERVICE AND GILLETTE SPECIAL SERVICE

Size	Ply	Maximum price
8.25-20	12	$83.20
9.00-20	12	100.90
10.00-20	14	125.65
11.00-20	14	154.90

(b) U. S. SPECIAL SERVICE CON-TRAK-TOR

8.25-20	12	$83.20
12.00-24 (11.25-24 O.M)	16	210.55

(c) U. S. ROYAL FLEETWAY RAYON

8.25-20	10	$76.45
9.00-20	10	91.10
10.00-20	12	115.55
10.00-22	12	121.75
11.00-20	12	136.65

(d) FISK CON-TRAK-TOR

8.25-20	12	$83.20
9.00-20	12	100.90
10.00-20	14	125.65
11.00-20	14	154.90
11.00-24	14	162.80
12.00-24	16	210.55
13.00-24	16	232.20
14.00-24	20	331.90
18.00-24	20	610.85

(e) FISK ROAD GRADER

Size	Ply	Maximum price
7.00-20 F. B	10	$56.90
7.00-24 F. B	10	68.45
7.50-24 F. B	10	74.40
9.00-24 F. B	10	89.25
12.00-24 D. C	8	102.55
13.00-24 D. C	8	115.45

(f) FISK TRAILER TYPE

7.50-15	10	$55.35
8.25-15	12	79.00
9.00-15	12	85.85
10.00-15	14	102.75

(g) FISK EARTH MOVER

14.00-20	16	$221.55
18.00-24	16	488.55
18.00-24	20	544.70

(h) FISK TIMBER SERVICE

8.25-20	12	$85.55
9.00-20	12	103.70
10.00-20	14	135.10

(i) FISK TRANSPORTATION RAYON

10.00-22	12	$121.75
11.00-20	12	136.65

(3) The Dayton Rubber Manufacturing Company: Maximum prices for the following sizes in the following brands of truck tires shall be:

(i) THOROBRED

Size	Ply	Maximum price
8.25-15	12	$79.00

(ii) THOROBRED MUD AND SNOW

7.00-20 (32 x 6)	10	$49.95
7.50-20 (34 x 7)	10	66.45
11.00-20	12	126.50

(4) The Polson Rubber Company: Maximum prices for passenger-car tubes marked "Type B" shall be as follows:

(i) Heavy Duty Red-Type B and Heavy Duty Black-Type B, CD-16 size, $1.95.

(ii) Maximum prices for other sizes of the same brands and for other brands marked "Type B" shall be calculated on the basis of the $1.95 price in accordance with the procedure set forth in paragraphs (h) and (i), respectively, using consumer list prices in effect November 25, 1941, for the same brands without the "Type B" marking to determine relationships.

(iii) Notwithstanding the provisions of subdivisions (i) or (ii), maximum prices for tubes marked "Type B" in all sizes and weights which are listed on the Exhibit C filed with the Office of Price Administration by The Polson Rubber Company shall be: CD-16 size, $1.47; other such sizes and weights computed as provided in subdivision (ii) but on the basis of the $1.47 price: *Provided,* That the 16% increase provided in paragraph (n) shall not apply to tubes priced under this subdivision (iii).

This amendment shall become effective March 6, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 1st day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3237; Filed, March 1, 1943; 12:17 p. m.]

PART 1341—CANNED AND PRESERVED FOODS

[Revocation of MPR 212[1]]

FROZEN FRUITS, BERRIES AND VEGETABLES AT WHOLESALE AND RETAIL

A statement of the considerations involved in the issuance of this order of

[1] 7 F.R. 1323, 2132, 3036, 3791, 5708, 6048, 6215, 7364, 8948, 9888; 3 F.R. 2120.

*Copies may be obtained from the Office of Price Administration.

[1] 7 F.R. 6831, 7173, 8948.

revocation to Maximum Price Regulation No. 212 has been issued and filed with the Division of the Federal Register.*

Maximum Price Regulation No. 212 (§§ 1341.251 to 1341.269, inclusive) is hereby revoked.

This order shall be effective as of November 6, 1942.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 1st day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3238; Filed, March 1, 1943; 12:17 p. m.]

PART 1351—FOOD AND FOOD PRODUCTS

[MPR 268,[1] Amendment 4]

SALES OF CERTAIN PERISHABLE FOOD COMMODITIES AT RETAIL

A statement of the considerations involved in the issuance of this Amendment No. 4 to Maximum Price Regulation No. 268 has been issued simultaneously herewith and filed with the Division of the Federal Register.*

Paragraph (c) is added to § 1351.1103a; a new section, § 1351.1103b, is added; the table in paragraph (a) of § 1351.1116 is amended by the addition of item No. 12; subparagraph (8) is added to paragraph (c) of § 1351.1116; all to read as set forth below:

§ 1351.1103a *How certain retailers calculate "net cost" in special cases.* * * *

(c) *Eggs; when candled and graded by a retailer.* When a retailer purchases "assorted eggs" and then candles and grades such eggs into the retail grades and sizes or weight classes set forth in § 1351.1116 (c) (8) of this regulation, he shall calculate a maximum price weekly for each resulting grade and size or weight class using as his "net cost" the lowest maximum price established by Maximum Price Regulation No. 333 which would apply to sales to a retailer of eggs of that particular grade and size or weight class delivered on the Monday of the week in which calculations are made to a receiving point located in the same city, town, village or hamlet as the customary receiving point for the eggs of the retailer pricing hereunder: *Provided, however,* That before eggs which have been graded by the retailer as extra large grade AA or large grade AA may be sold as such, they must be certified as such by the United States Department of Agriculture.

§ 1351.1103b *Additional charges allowed retailers in special cases*—(a) *Eggs; addition allowed for packaging in retail cartons.* When a retailer purchases eggs in containers other than retail cartons of one dozen or a half-dozen each and then packages and sells such eggs in retail cartons of one dozen or a half-dozen each, or, when he purchases eggs in such retail cartons of one dozen or a half-dozen which he has furnished to his supplier, he may increase by whichever of the following amounts is applicable his maximum price calculated under this regulation for eggs sold in such packages:

(1) One cent for each retail carton of a half-dozen eggs.

(2) Two cents for each retail carton of one dozen eggs.

(3) The resulting amount shall be the retailer's maximum price for such packaged eggs. In no case may a retailer make any additions under this paragraph when the person from whom he has purchased the eggs has made a charge for packaging.

§ 1351.1116 *Appendix A: Figures to be used by retailers in determining maximum prices under § 1351.1103 of this regulation.* (a) * * *

Food commodity[1]	Day of the week on which retailer must calculate maximum prices	Figures to be multiplied by net cost of item in determining maximum prices under this regulation					
		Independent retailer with annual volume			Class 4 Chain retailer with annual volume under $250,000	Class 5 Any retailer (chain or independent) with annual volume of $250,000 or more	Unit of sale for which base maximum selling price must be calculated
		Class 1 under $20,000	Class 2 $20,000 but less than $50,000	Class 3 $50,000 but less than $250,000			
* *	* *	*	*	*	*	*	*
12. Eggs	Thursday	1.17	1.17	1.15	1.14	1.12	1 dozen

[1] Separate price must be computed for each grade, kind and variety. The retailer's supplier must show the grade, kind and variety on the invoice.

* * * * *

(c) *Definitions.* * * *

(8) "Eggs" or "shell hen eggs" means all shell eggs of the fowl known as the domestic or barnyard hen used for human consumption. Maximum prices shall be calculated and posted for each grade and size or weight class of eggs. The grade and size or weight class shall be clearly posted with the maximum price. Eggs shall be sold at retail only in retail grades. Retail grades of eggs are: grade AA, grade A, grade B, grade C, "assorted eggs", dirty, and checked. Sizes and weight classes are: jumbo, extra large, large, medium, small. The specifications and standards for grades, quality, and sizes and weight classes of shell eggs promulgated by the United States Department of Agriculture in the publications entitled "Specifications for Official United States Standards for Quality of Individual Shell Eggs" and "Tentative U. S. Standards and Weight Classes for Consumer Grades for Shell Eggs", including any amendments thereto or revisions thereof heretofore or hereafter to be issued, shall be the specifications and standards for grades and sizes or weight classes of all shell hen eggs sold at retail for which maximum prices are established by this regulation. "Assorted eggs" means edible shell hen eggs which have not been graded, have a net weight of not less than 43 pounds per case or equivalent, and contain a total of not more than 20% of dirty and checked eggs.

This amendment shall become effective March 11, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 1st day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3239; Filed, March 1, 1943; 12:18 p. m.]

PART 1360—MOTOR VEHICLES AND MOTOR VEHICLE EQUIPMENT

[Ration Order 2A,[1] Amendment 25]

AUTOMOBILE RATIONING REGULATIONS

A rationale accompanying this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Section 1360.324 is added to read as follows:

§ 1360.324 *Territorial scope.* On and after March 6, 1943, Rationing Order No. 2A shall apply only in the territories and possessions of the United States, except that any violations which occurred or rights or liabilities which arose under Rationing Order No. 2A shall be governed by those provisions of Rationing Order No. 2A, and amendments to it, which were in effect at the time that the violations occurred or the rights or liabilities arose.

This amendment shall become effective March 6, 1943.

(Pub. Law 421, 77th Cong.; W.P.B. Dir. No. 1, Supp. Dir. No. 1A, 7 F.R. 562, 698, 1493)

Issued this 1st day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3240; Filed, March 1, 1943; 12:18 p. m.]

PART 1398—OFFICE AND STORE MACHINES

[Supplement 1 to Ration Order 4A[2]]

TYPEWRITERS

§ 1398.154 *Dealers, wholesalers, and manufacturers shall file inventory re-*

*Copies may be obtained from the Office of Price Administration.

[1] 7 F.R. 9184, 8 F.R. 322, 1747.

[1] 7 F.R. 1542, 1647, 1756, 2108, 2242, 2305, 2903, 3097, 3482, 4343, 5484, 6049, 6082, 6424, 6601, 6775, 6964, 7149, 8808, 8895, 9316, 10228; 8 F.R. 28, 363, 1138, 1365.

[2] 7 F.R. 10806; 8 F.R. 1065, 1588.

ports.[1] Every dealer, wholesaler, and manufacturer shall file a separate inventory report (on OPA Form R–406) for each of his places of business for the months of February, April, and July 1943 and as often thereafter as the Office of Price Administration may require. The inventory shall be taken on the last day of the month and the report shall be mailed on or before the tenth day of the month following to the Central Inventory Unit, Office of Price Administration, Empire State Building, New York City.

This Supplement 1 (§ 1398.154) to Ration Order 4A shall become effective March 6, 1943.

(Pub. Law 671, 76th Cong., as amended by Pub. Laws 89, 507, 421, and 729, 77th Cong.; W.P.B. Directive No. 1, Supplementary Directive No. 1–D, Conversion Order No. L–54–a, 7 F.R. 562, 1792, 2130)

Issued this 1st day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43–3241; Filed, March 1, 1943; 12:18 p. m.]

PART 1419—EXPLOSIVES

[MPR 191,[2] Amendment 3]

COTTON LINTERS AND HULL FIBERS

A statement of the considerations involved in the issuance of this amendment is issued simultaneously herewith, and has been filed with the Division of the Federal Register.*

A new paragraph (d) is added to § 1419.1 as set forth below:

§ 1419.1 *Maximum prices for cotton linters and hull fibers.* * * *

(d) The following maximum prices f. o. b. seller's shipping point are established for off-grade cotton linters which have been released by the War Production Board under General Preference Order M–12 as unsuited for chemical uses:

(1) Sales by cottonseed oil mills—$.0323 per pound.

(2) Sales by persons other than cottonseed mills—$.0355 per pound.

This amendment shall become effective March 6, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 1st day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43–3242; Filed, March 1, 1943; 12:19 p. m.]

*Copies may be obtained from Office of Price Administration.

[1] These reporting provisions have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

[2] 7 F.R. 6000, 6150, 7093, 8218, 8948.

PART 1499—COMMODITIES AND SERVICES

[Amendment No. 121 to Supplementary Regulation 14[1] of GMPR[2]]

CHELSEA CIGARETTES

A statement of the considerations involved in the issuance of this amendment has been issued and filed with the Division of the Federal Register.* Subparagraph (76) is added to paragraph (a) of § 1499.73 as set forth below:

§ 1499.73 *Modification of maximum prices established by § 1499.2 of the General Maximum Price Regulation for certain commodities, services and transactions.* (a) The maximum prices established by § 1499 2 of the General Maximum Price Regulation for the commodities, services and transactions listed below are modified as hereinafter provided:

* * * * *

(76) *Chelsea cigarettes "20s"*—(i) *Maximum prices of jobbers and wholesalers for Chelsea cigarettes "20s".* A jobber or wholesaler may sell and deliver and any person may buy and receive Chelsea cigarettes packed 20 to a package at a price not in excess of $6.81 per thousand or the manufacturer's list price, whichever is the lower, less discounts and allowances customarily given in March 1942 by such jobber or wholesaler on his sales of other cigarettes of the same price class to purchasers of the same class. A jobber or wholesaler may add to such price the amount of any state or local tax applicable to the particular quantity of cigarettes sold and paid or payable by him to the proper taxing authorities or to any prior vendor.

(ii) *Maximum prices for sellers at retail for Chelsea cigarettes "20s."* A seller at retail may sell and deliver and any person may buy and receive Chelsea cigarettes packed 20 to a package at a price not in excess of the particular retailer's maximum price established under § 1499.2 for his sales of other cigarettes of the same price class to a purchaser of the same class. A retailer may add to such price the amount of any state or local tax applicable to the particular quantity of cigarettes sold and paid or payable by him to the proper taxing authorities or to any prior vendor.

(iii) *Notification.* On and after March 6, 1943, any seller of Chelsea cigarettes packed 20 to a package (other than a retailer), at or before his first delivery thereof to a purchaser, shall supply such purchaser with a written or printed notice as follows:

The Office of Price Administration has authorized ceiling prices for sales of Chelsea cigarettes "20s." The ceiling price for jobbers and wholesalers is $6.81 per thousand cigarettes or the manufacturer's list price, whichever is the lower, less their March 1942 customary discounts and allowances on sales of other cigarettes of the same price class to purchasers of the same class. The ceiling price for a retailer is his maximum price for sales of other cigarettes of the same price class to purchasers of the same class. Applicable state and local taxes may be added to such ceiling prices. Jobbers and wholesalers are required to supply purchasers with a copy of this notice at or before their first delivery of such cigarettes to the purchaser. The Office of Price Administration requires you to keep this notice for examination.

(iv) *Applicability.* The provisions of this subdivision shall be applicable to the forty-eight states of the United States and to the District of Columbia.

(v) This Amendment No. 121 may be revoked or amended by the Price Administrator at any time.

This Amendment No. 121 shall become effective March 6, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 1st day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43–3243; Filed, March 1, 1943; 12:18 p. m.]

[1] 7 F.R. 5486, 5709, 6008, 5911, 6008, 6271, 6369, 6477, 6473, 6774, 6775, 6793, 6887, 6892, 6776, 6939, 7011, 7012, 6965, 7250, 7289, 7203, 7365, 7401, 7453, 7400, 7510, 7536, 7604, 7538, 7511, 7536, 7535, 7739, 7671, 7812, 7914, 7916, 8237, 8024, 8199, 8351, 8358, 8524, 8652, 8707, 8881, 8899, 9082, 8950, 9131, 8953, 8954, 8955, 8959, 9043, 9196, 9397, 9391, 9495, 9496, 10381, 9639, 9496, 9786, 9900, 9901, 10069, 10111, 10022, 10151, 10231, 10294, 10346, 10381, 10480, 10583, 10537, 10705, 10557, 10583, 10865, 11005; 8 F.R. 276, 439, 535, 494, 589, 863, 980, 1030, 876, 878, 1121, 1142, 1279, 1383, 1589, 1455, 1460, 1633, 1467, 1813, 1894, 1978, 2041, 1895, 2035, 2157, 2343, 2274, 2343.

[2] 7 F.R. 3153, 3330, 3666, 3990, 3991, 4339, 4487, 4659, 4738, 5027, 5276, 5192, 5365, 5445, 5565, 5484, 5775, 5784, 5783, 6058, 6081, 6007, 6216, 6615, 6794, 6939, 7093, 7322, 7454, 7758, 7913, 8431, 8881, 9004, 8942, 9435, 9615, 9616, 9732, 10155, 10454; 8 F.R. 371, 1204, 1317, 2029, 2110.

PART 1305—ADMINISTRATION

[General Ration Order 3B]

RATION BANKING; EXEMPT AGENCIES

Preamble: Nationwide ration bank facilities were provided by the Office of Price Administration to civilians on January 27, 1943.

A large portion of the rationed commodities now, or soon to be, covered by ration banking will be acquired by the armed forces of the United States and certain other exempt governmental agencies. No limitation has been placed upon the quantity of rationed commodities which may be acquired by these exempt agencies. Nevertheless, purchases by such agencies are facilitated, and the effective control of the rationed commodity is promoted, by having their purchases made through a modified form of ration banking. The agencies involved and the Office of Price Administration have agreed on the extension of ration banking to them.

Accordingly, pursuant to the authority vested in the Administrator by Public Laws 421, 507, and 729, 77th Cong., by Executive Order No. 9125, issued by the

President on April 7, 1942: *It is hereby ordered,* That:

Sec.
1305.501 Ration orders exempt certain agencies.
1305.502 Ration orders permit exempt accounts.
1305.503 Only exempt agencies may use exempt accounts.
1305.504 Opening exempt accounts.
1305.505 Exempt accounts differ from ordinary ration accounts.
1305.506 Evidence must be deposited.
1305.507 Certain activities may not use exempt accounts.
1305.508 Territorial limitation.
1305.509 Terms explained.

AUTHORITY: §§ 1305.501 to 1305.509, inclusive, issued pursuant to Pub. Laws 421, 507, and 729, 77th Cong.; Executive Order No. 9125, issued by the President on April 7, 1942; W.P.B. Dir. No. 1, 7 F.R. 562.

§ 1305.501 *Ration orders exempt certain agencies.* Various ration orders issued by the Office of Price Administration authorize certain agencies of the United States to acquire rationed commodities without any limitation on the quantities acquired. Such agencies are called, for the purpose of this order, "exempt agencies", and are designated as exempt agencies in such ration orders. These agencies may acquire various rationed commodities in the manner prescribed in the respective ration orders. However, an agency is an exempt agency as to a rationed commodity only if a ration order authorizes it to acquire that commodity without restriction as to quantity.

§ 1305.502 *Ration orders permit exempt accounts.* Various ration orders require and others permit exempt agencies and their establishments to open ration bank accounts. Such accounts are called "exempt accounts." The conditions under which these accounts may be used for the acquisition of any rationed commodity are prescribed by the ration order covering that commodity. This order contains the general rules under which exempt accounts may be opened and maintained.

§ 1305.503 *Only exempt agencies may use exempt accounts.* Only exempt agencies and their establishments may draw and issue checks upon an exempt account, and they may do so only for the purposes permitted and with the effects prescribed by the ration order authorizing such account. No person shall draw or issue a check upon an exempt account unless authorized by the exempt agency or the establishment maintaining that account.

§ 1305.504 *Opening exempt accounts.* Exempt agencies and their establishments may open exempt accounts at any convenient bank by filing with the bank a list of authorized signatures and by satisfying the bank as to the identity of the agency and establishment.

§ 1305.505 *Exempt accounts differ from ordinary ration accounts.* Exempt accounts operate in most respects in the same way as ordinary ration bank accounts. They differ from such ordinary ration bank accounts as follows:

(a) *Unlimited drawing privileges.* To the extent that there is no limit placed upon the quantity of a rationed commodity which may be acquired by an exempt agency, there is no limit on the amount of the ration checks which may be drawn by that agency for that commodity. To that extent, exempt agencies have unlimited drawing privileges, and no balance is required between debits and credits.

(b) *Separate accounts may be permitted.* Certain exempt agencies need separate accounts for their debits and credits, and upon request by such an agency the Office of Price Administration will grant permission to maintain such separate accounts.

(c) *Special checks permitted.* In addition to ration checks, which will be the same as those used in ordinary ration bank accounts, special ration checks may be issued by exempt agencies for use in unusual circumstances, in such form as authorized by agreement between the respective exempt agencies and the Office of Price Administration. These checks will be drawn against separate accounts and may be signed by any person authorized by the issuing agency to sign checks against such accounts, and the authorized signature of such special ration checks need not be registered with the bank on which they are drawn.

(d) *Other provisions may be made.* Other special provisions governing exempt accounts may be made by agreement between the exempt agency and the Office of Price Administration.

§ 1305.506 *Evidences must be deposited.* All ration checks and other evidences received by an exempt agency or any establishment of an exempt agency for which an exempt account is maintained shall be deposited by it in that account.

§ 1305.507 *Certain activities may not use exempt accounts.* An exempt agency may forbid any one or more of its activities, such as a post exchange or a ship's service department ashore, from opening or using an exempt account. Any activity forbidden by an exempt agency from doing so may not open or use an exempt account; however, any such activity may open and use an account, other than an exempt account, if permitted to do so by a ration order. Any account opened by any such activity shall include the exact designation of such activity in the title of its account.

§ 1305.508 *Territorial limitation.* The territorial application of this order is covered by General Ration Order No. 4.[1]

§ 1305.509 *Terms explained.* When used in this order, unless the context requires otherwise:

(a) "Check" means a ration check or special ration check drawn by an exempt agency or establishment against its exempt account and made payable to the account of a named person.

"Establishment" means any branch, division, location or activity of an exempt agency.

"Exempt account" means a ration bank account opened by an exempt agency or any of its establishments.

"Exempt agency" is a governmental agency or other person designated as an "exempt agency", in a ration order issued by the Office of Price Administration.

(b) Other terms used in this order shall have the meaning assigned to them by § 1305.493 of General Ration Order 3A.

This order shall become effective March 1, 1943.

Issued this 1st day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3254; Filed, March 1, 1943; 3:43 p. m.]

[1] 8 F.R. 1963.

PART 1305—ADMINISTRATION

[General Ration Order 5,[1] Amendment 3]

FOOD RATIONING FOR INSTITUTIONAL USERS

A rationale for this amendment has been issued simultaneously herewith and has been filed with the Division of the Federal Register.*

General Ration Order No. 5 is amended in the following respects:

1. A new Article XXV and section 25.1 are added to read as follows:

Article XXV: Obtaining Rationed Foods for Service to Military and Naval Personnel Messed Under the Command of an Officer

SEC. 25.1 *Obtaining rationed foods for service to Military and Naval personnel messed under the command of an officer.* (a) Whenever an institutional user needs, or has used, rationed foods in the preparation of food which he will serve, or has served, to Army, Navy, Marine Corps or Coast Guard personnel messed under the command of a commissioned or non-commisisoned officer, the officer in command or other officer authorized by the Army, Navy, Marine Corps or Coast Guard, may issue ration checks to him or to his supplier for the amount of rationed foods needed or used for such purpose.

(b) If rationed foods have been, or will be, served to such Army, Navy, Marine Corps or Coast Guard personnel and, for any reason, ration checks cannot be used, the officer in command (or other authorized officer) may issue an emergency acknowledgment to the institutional user or to his supplier instead of a ration check. The emergency acknowledgment may be in any form, but must show the name and address of the person to whom it is issued, the amount of rationed foods for which it is issued (in points for processed foods, and in pounds for sugar and coffee), the date of issuance and the name and address of the activity or organization to which the emergency acknowledgment must be sent for replacement by a ration check. The person who issues the acknowledgment must sign his name, state his rank and the name and address of the ac-

*Copies may be obtained from the Office of Price Administration.

[1] 8 F.R. 2195, 2348.

tivity or organization to which he is attached. The emergency acknowledgment may be sent by the institutional user to the activity or organization designated thereon for that purpose. That activity or organization shall, upon receipt of an acknowledgment, issue a ration check for the amount of each rationed food for which such acknowledgment was issued.

(c) If an institutional user is about to serve or has served food to such Army, Navy, Marine Corps or Coast Guard personnel, and does not have sufficient rationed foods and will not be able to obtain ration checks in time to acquire rationed foods needed by him, he may obtain from the Board, upon application on OPA Form R–315, certificates for the amounts needed for such service, or to replace the amount of rationed foods used in such service. He shall, nevertheless, obtain ration checks pursuant to paragraph (a) or (b). Within five (5) days after receipt of such ration checks he shall issue to the Board certified ration checks in the same amounts as the certificates obtained by him. If he has no account, he shall surrender to the Board all ration checks received pursuant to paragraph (a) or (b). However, if the certificate for a rationed food was in a larger amount than the check surrendered for that food, the difference shall be treated as excess inventory. If the check surrendered is for a larger amount than the certificate, the Board shall issue to him a certificate for the difference.

(d) The weight of any substitute or substance, including but not limited to chicory, cereal, peas or beans mixed, blended or compounded, or to be mixed, blended or compounded by the institutional user with the roasted coffee used, or to be used, shall not be included in the amount of any ration check or acknowledgment issued pursuant to this section.

This amendment shall become effective 12:01 a. m. March 1, 1943.

(Pub. Law 671, 76th Cong.; as amended by Pub. Laws 89, 421, and 507, 77th Cong.; E.O. 9125, 7 F.R. 2719; E.O. 9280; 7 F.R. 10179; W.P.B. Dir. 1, Supp. Dir. 1–E, 1–M, and 1–R, 7 F.R. 562, 2965, 7234, 9684, respectively; Food Dir. 5, 8 F.R. 2251)

Issued this 1st day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43–3255; Filed, March 1, 1943; 3:40 p. m.]

PART 1305—ADMINISTRATION

[General Ration Order 5,[1] Amendment 4]

FOOD RATIONING FOR INSTITUTIONAL USERS

A rationale for this amendment has been issued simultaneously herewith and has been filed with the Division of the Federal Register.*

General Ration Order No. 5 is amended in the following respects:

1. Section 23.1 (b) is amended to read as follows:

(b) Ration bank accounts may be opened for post exchanges and ship service departments ashore.

2. Section 23.1 (c) is added to read as follows:

(c) If, during March 1943, post exchanges or ship service departments ashore are unable, for any reason, to use ration checks to acquire rationed foods for institutional use, the person in charge may use an emergency acknowledgment instead of a ration check for that purpose. Such emergency acknowledgment may be in any form but must show the name and address of the person to whom it is issued, the name and address of the post exchange or ship service department ashore, the amount of rationed foods for which it is issued (in points for processed foods, and in pounds for sugar and coffee), and the date of issuance. The person who issues the acknowledgment must sign his name and state his rank or position. The post exchange or ship service department ashore named thereon must exchange the emergency acknowledgment, upon presentation, for a ration check, after ration bank accounts have been opened on which it may draw ration checks.

This amendment shall become effective 12:01 a. m., March 1, 1943.

(Pub. Law 671, 76th Cong.; as amended by Pub. Laws 89, 421 and 507, 77th Cong.; E.O. 9125, 7 F.R. 2719; E.O. 9280, 7 F.R. 10179; W.P.B. Dir. 1, Supp. Dir. 1–E, 1–M, and 1–R, 7 F.R. 562, 2965, 7234, 9684, respectively; Food Dir. 5, 8 F.R. 2251)

Issued this 1st day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43–3256; Filed, March 1, 1943; 3:42 p. m.]

PART 1315—RUBBER AND PRODUCTS AND MATERIALS OF WHICH RUBBER IS A COMPONENT

[MPR 220,[1] Amendment 4]

CERTAIN RUBBER COMMODITIES

A statement of the considerations involved in the issuance of this amendment has been issued simultaneously herewith and filed with the Division of the Federal Register.*

In § 1315.1568 the title of paragraph (d) is amended, and in that paragraph subparagraph (6) is amended, a new subparagraph (7) is added and subparagraphs (7), (8), (9), (10), (11), (12), (13) and (14) are redesignated subparagraphs (8), (9), (10), (11), (12), (13), (14) and (15), respectively, and a new subdivision (i) is added, all as set forth below:

§ 1315.1568 *Appendix A: Articles covered by the regulation.* * * *

(d) Coated fabrics and finished products made of coated fabrics, including but not limited to:

* * * * *

(6) Hospital sheeting and blankets.
(7) Pillow cases.

* * * * *

(i) The following sanitary treated items:

(1) Baby bibs.
(2) Baby pants.
(3) Crib sheets.
(4) Diaper and utility bags.
(5) Diaper covers.
(6) Mattress covers and coveralls.
(7) Nursery hospital sheeting.
(8) Nursery seat rings.

This amendment shall become effective March 1, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 1st day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43–3257; Filed, March 1, 1943; 3:41 p. m.]

PART 1315—RUBBER AND PRODUCTS AND MATERIALS OF WHICH RUBBER IS A COMPONENT

[MPR 300,[1] Amendment 3]

MAXIMUM MANUFACTURERS PRICES FOR RUBBER DRUG SUNDRIES

A statement of the considerations involved in the issuance of this amendment has been issued simultaneously herewith and filed with the Division of the Federal Register.*

Two new §§ 1315.1755a and 1315.1755b are added; a new sentence is added to paragraph (a) of § 1315.1753; in § 1315.1754 a new paragraph (a) is added and paragraphs (a), (b), (c) and (d) are redesignated (b), (c), (d) and (e), respectively; a new sentence is added to the text of § 1315.1755; paragraph (a) of § 1315.1756 is amended; in paragraph (b) of § 1315.1764 two new sentences are inserted before subparagraph (1), a new footnote 2 is added in subdivision (i) of subparagraph (1), a new footnote 3 is added to inferior subdivision (*a*) of subparagraph (2) (i) and a new footnote 4 is added to inferior subdivision (*b*) of subparagraph (2) (i); three new sentences are added to the text of § 1315.1765; footnote 2 to § 1315.1768 is redesignated footnote 5; in paragraph (a) of § 1315.1769 a new subparagraph (1) is added, subparagraph (1) is amended and redesignated as subparagraph (2) and subparagraphs (2), (3), (4), (5), (6) and (7) are redesignated (3), (4), (5), (6), (7), and (8), respectively; the clause in § 1315.1770 beginning with the word "except" and ending with the words "March 1, 1943" is revoked; paragraphs (b), (d), (g) and (j) of § 1315.1771 are amended and in § 1315.1772 four new footnotes 5, 6, 7 and 8 are added to Table I and footnotes 6 and 7 to Table II are revoked, all as set forth below:

§ 1315.1753 *Maximum manufacturers' prices for rubber drug sundries, other than victory line, which have not been changed substantially since December 1, 1941*—(a) *Applicability of this section.* This section is applicable to all manufacturers of rubber drug sundries, except distributors of rubber drug sundries.

* * * * *

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*Copies may be obtained from the Office of Price Administration.

[1] 8 F.R. 2195, 2348.

[1] 7 F.R. 7782, 8936, 8948, 11111; 8 F.R. 1584.

[1] 8 F.R. 867.

§ 1315.1754 *Maximum manufacturers' prices for rubber drug sundries, other than victory line, which are not covered by § 1315.1753*—(a) *Applicability of this section.* This section is applicable to all manufacturers of rubber drug sundries, except distributors of rubber drug sundries.

* * * * *

§ 1315.1755 *Maximum manufacturers' prices for rubber drug sundries, other than victory line, which cannot be priced under § 1315.1753 or § 1315.1754.* This section is applicable to all manufacturers of rubber drug sundries, except distributors of rubber drug sundries.

* * * * *

§ 1315.1755a *Maximum distributors' prices for rubber drug sundries, other than victory line.* This section is applicable only to distributors, as defined in paragraph (a) (1) of § 1315.1769. The maximum prices for sales by such persons of rubber drug sundries, other than victory line, shall be determined as follows: The distributor shall multiply the maximum price for the sale of the rubber drug sundry being priced to him by a certain percentage. This percentage shall be determined as follows:

(a) The distributor shall use the first applicable of the following rubber drug sundries, which he offered for sale on December 1, 1941, in determining this percentage.

(1) The rubber drug sundry which is the same as the rubber drug sundry being priced.

(2) The rubber drug sundry which is the same as the rubber drug sundry being priced, except for differences which do not result in a change in the price at which the distributor purchases the article.

(3) The rubber drug sundry which has the same use as the rubber drug sundry being priced. If there is more than one rubber drug sundry which has the same use as the rubber drug sundry being priced, the distributor shall use that one of those rubber drug sundries which is most like the rubber drug sundry being priced in design, construction and the price line in which it is sold.

(b) The distributor shall then determine the price at which on December 1, 1941, he was offering to sell that rubber drug sundry to a purchaser of the same class as the person to whom he is selling the rubber drug sundry being priced.

(c) The distributor should then determine the percentage by dividing this selling price by the price in effect to him on December 1, 1941, for the rubber drug sundry selected in accordance with the provisions of paragraph (a). If there was no price in effect to the distributor for that rubber drug sundry on December 1, 1941, the selling price shall be divided by the last price in effect to the distributor for that rubber drug sundry before December 1, 1941.

§ 1315.1755b *Maximum distributors' prices for rubber drug sundries, other than victory line, which cannot be priced under § 1315.1755a.* The maximum distributors' price for any rubber drug sundry, other than victory line, which cannot be priced under § 1315.1755a shall be a price in line with the level of prices established by this regulation determined by the seller after specific authorization from the Office of Price Administration. A seller who seeks an authorization to determine a maximum price under the provisions of this section shall file with the Office of Price Administration in Washington, D. C., an application setting forth: (a) A description of the rubber drug sundry for which a maximum price is sought, including the brand name and the producer; (b) a statement of the facts which make it impossible for him to use the method for determining the maximum price set forth in § 1315.1755a; (c) his proposed percentage mark-up; and (d) a statement of the reasons why he believes the use of this mark-up will result in prices in line with the level of maximum prices established by this regulation. Such authorization will be in writing and will prescribe a method of determining the maximum price for some or all of the rubber drug sundries, other than victory line, offered for sale by the applicant which cannot be priced under § 1315.1755a.

§ 1315.1756 *Terms and conditions of sale.* (a) The maximum prices established by this regulation shall not be increased by any charges for the extension of credit, unless (1) the manufacturer during December, 1941, required payment of a separately stated additional charge for the extension of credit by purchasers of the same class on sales of the same or similar types of commodities, and (2) the amount charged for the extension of credit is not in excess of the charge the manufacturer had in effect during December, 1941, for extension of credit involving the same amount and term.

* * * * *

§ 1315.1764 *Notification.* (a) * * *

(b) *Notification of maximum retail and wholesale prices of rubber drug sundries other than victory line.* This paragraph requires notification by the manufacturer of maximum retail and wholesale prices for rubber drug sundries, other than victory line. This requirement is not applicable to sales of rubber drug sundries to a distributor or to a manufacturer who only finishes, assembles or packages rubber drug sundries or does any combination of these functions. In such case, the distributor or the manufacturer who only finishes, assembles or packages rubber drug sundries or does any combination of these functions, is required to give the notification and calculate the maximum wholesale and retail price.

(1) * * *

(i) * * *

Kind of seller:	*Percentage by which the manufacturer's base price is to be multiplied—per cent*
* * * * *	
Seller at retail, except a mail order house	[2] 233⅓

[2] a. Whenever the retail price, calculated in this manner, results in a price which is less than 5 cents, the maximum retail price shall be 5 cents. This rule shall not be used for those multiples of a commodity which are normally sold by retailers at a price which, when figured on a unit basis, is lower than the price per unit charged by them when they sell the commodity singly. For example, if the retail price for a particular nipple, calculated in the manner set forth in the text, is 3⅓ cents each and retailers normally sell that nipple at 5 cents each and three for 10 cents, the maximum retail price would be 5 cents each and three for 10 cents.

b. Whenever the retail price, calculated in the manner set forth in the text, results in a price which is 5 cents or over and involves a fractional cent, the maximum retail price shall be the nearest cent.

(2) * * *

(i) * * *

(a) * * * The manufacturer will then calculate the maximum retail price by multiplying the base price by 233⅓ percent.[3]

(b) * * * The manufacturer will then calculate the maximum retail price by multiplying the base price by 210 percent.[4]

§ 1315.1765 *Marking of rubber drug sundries by the manufacturer.* This section requires that the manufacturer mark rubber drug sundries sold by him in a certain manner. This requirement is not applicable to sales of rubber drug sundries to a distributor or to a manufacturer who only finishes, assembles or packages rubber drug sundries, or does any combination of these functions. In such case, the distributor or the manufacturer, who only finishes, assembles or packages, or does any combination of these functions, is required to mark or cause the rubber drug sundry to be marked in the manner set forth in this section.

* * * * *

§ 1315.1769 *Definitions.* (a) * * *

(1) "Distributor" means a person who purchases rubber drug sundries, which are not finished, packaged or assembled by him, from a manufacturer and who either resells them primarily to wholesalers or resells them to persons other than ultimate consumers under his own brand, provided that such person sells rubber drug sundries which the producer thereof does not sell directly to wholesalers or retailers.

(2) "Manufacturer" means any person engaged in the production of rubber drug sundries, any person who finishes, assembles or packages rubber drug sundries and sells them primarily to persons other than ultimate consumers, or any distributor of rubber drug sundries.

* * * * *

§ 1315.1771 *Appendix A: Definition of rubber drug sundries.* * * *

(b) The following baby supplies:

Breast pumps.
Breast shields.
Feeding nipples.
Infant bottle combinations.

[3] Footnote (2) in this paragraph is applicable here.

[4] Footnote (2) in this paragraph is applicable here.

Nipple shields.
Nursery bottle caps.
Pacifiers.
Teething rings.
* * * * *

(d) Rubber dental supplies and rubber parts of dental instruments and equipment, including but not limited to:

Dental dams.
Dental separating strips and mouth props.
Orthodontia bands.
Plaster bowls.
Rubber parts of abrasive wheels, cut-off wheels, polishing cups, polishing discs, polishing points and soft rubber wheels.
Rubber denture, denture suction and model formers.
* * * * *

(g) The following hospital and surgical supplies:

Air mattresses and pillows.
Obstetricians' aprons.
Operating cushions.
Patients' bibs and throws.
Surgeons' aprons.
Urologists' aprons.
* * * * *

(j) The following miscellaneous rubber articles and rubber parts:

Acid bottles, rubber.
Blood pressure bags, bulbs and tubing.
Blood transfusion connectors.
Brain surgery caps.
Caps and closures.
Colonic bags.
Colostomy outfits.
Crutch parts.
Dilators.
Cushions—ear, elbow and heel.
Evacuators.
Foot appliances and parts—corrective, rubber.
Funnels, rubber.
Hagner bags.
Inhalation bags and face pieces (medical, surgical, dental, veterinary and laboratory).
Insufflators.
Intravenous connectors.
Medicine droppers and bulbs.
Microscope covers.
Orsat bags.
Orthopedic pads and parts, rubber.
Parts for medical, surgical, veterinary and mortuary instruments.
Parts for acoustic aids.
Prostatic bags.
Prosthetic devices and parts, rubber.
Rubber bands and cushions for artificial limbs.
Rubber suppositories.
Sinus pads and bags.
Spatulas, rubber.
Splint cushions.
Thermapeutic applicators.
Thermometer cases, rubber.
Tourniquets.
Truss parts.
Umbilical belts.
Urinals, individual wear.
Veterinary sleeves.
X-ray sheets, gloves, aprons and cooling hose.
All other rubber articles and parts for medical, surgical, orthopedic, pharmaceutical and laboratory purposes, provided that rubber is the component material of chief weight.

§ 1315.1772 *Appendix B: Maximum manufacturers' prices for victory line rubber drug sundries.* * * *

Table I—Maximum Manufacturers' Prices for Victory Line Rubber Drug Sundries

* * * * *

Hot water bottles:
* * * * *
Consumer grade—colored [5]—(molded)
* * *
Consumer grade—black [6]—(molded) * * *
Combination syringes (molded) equipped with 4' 8'' regular flow tubing, stopper, shut-off and screw sockets: [7]
Consumer grade—colored [8]:
* * * * *
Consumer grade—black [8]:
* * * * *
Combination syringe attachment sets—to include 4' 8'' regular flow tubing, stopper, shut-off and screw sockets: [7]
* * * * *

This amendment shall become effective March 1, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 1st day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3258; Filed, March 1, 1943; 3:41 p. m.]

[5] A "colored hot water bottle" is one made in any color but black. In addition, such a bottle may only bear a brand name, which the manufacturer placed on bottles that he sold on December 1, 1941, at a net price of $0.36 or more and which the manufacturer has not reported for use on black bottles. Also, a "colored hot water bottle" must not bear a brand name which was placed on it by a mold, which either bore a different brand name on January 16, 1943, or which was not used by the manufacturer December 1, 1941, without written permission from the Office of Price Administration. If a hot water bottle, made in any other color but black, bears a brand name which is not permitted to be used for a "colored hot water bottle" as defined in this footnote, the maximum price for that hot water bottle shall be the same as the maximum price for a "black hot water bottle." "Net price" as used in this footnote, means the lowest price arrived at after deducting the federal excise tax on rubber products and all discounts except cash discount. The term "black hot water bottle" is defined in footnote 6. The manufacturer is required to report the brand names he uses for "colored hot water bottles" in accordance with the provisions of paragraph (b) of § 1315.1763.

[6] A "black hot water bottle" is one which is made in no other color but black. The manufacturer is required to report the brand names he uses for black bottles in accordance with the provisions of paragraph (b) of § 1315.1763. Once a brand name has been reported for use on a black bottle, it may not be used on a colored bottle.

[7] If a combination syringe or combination syringe attachment set includes an accessory which is not listed in the table, the maximum price of that combination syringe or combination syringe attachment set shall be determined by adding to the maximum price listed for the combination syringe or combination syringe attachment set, as the case may be, without that accessory, the maximum price of the unlisted accessory. The maximum price of the unlisted accessory shall be determined in the same manner that the maximum prices for rubber drug sundries, other than victory line, are determined, and marked separately on the unit of sale container in which the combination syringe or combination syringe attachment set is sold at retail.

[8] Whether a combination syringe shall be priced as "colored" or "black" depends upon whether the hot water bottle, which is part of the combination syringe, would be priced as "colored" or "black" if sold separately.

PART 1315—RUBBER AND PRODUCTS AND MATERIALS OF WHICH RUBBER IS A COMPONENT

[MPR 301,[1] Amendment 3]

RETAIL AND WHOLESALE PRICES FOR RUBBER DRUG SUNDRIES

A statement of the considerations involved in the issuance of this amendment has been issued simultaneously herewith and filed with the Division of the Federal Register.*

Paragraph (a) of § 1315.1780 is amended; paragraph (a) of § 1315.1786 is amended; in § 1315.1794 the clause beginning with the word "except" and ending with the words "March 1, 1943" is revoked; paragraphs (b), (d), (g) and (i) of § 1315.1795 are amended and in § 1315.1796 a new sentence is added to footnote 1 to Table I, all as set forth below:

§ 1315.1780 *Terms and conditions of sale.* (a) The maximum prices established by this regulation shall not be increased by any charges for the extension of credit, unless (1) the seller during December, 1941, required payment of a separately stated additional charge for the extension of credit by purchasers of the same class on sales of the same or similar types of commodities, and (2) the amount charged for the extension of credit is not in excess of the charge in effect during December, 1941, for extensions of credit involving the same amount and term.
* * * * *

§ 1315.1786 *Records.* * * *
(a) *Records of purchases.* The seller must preserve all invoices showing purchases by him of rubber drug sundries produced after January 31, 1943.
* * * * *

§ 1315.1795 *Appendix A: Definition of rubber drug sundries.* * * *
(b) The following baby supplies:

Breast pumps.
Breast shields.
Feeding nipples.
Infant bottle combinations.
Nipple shields.
Nursery bottle caps.
Pacifiers.
Teething rings.
* * * * *

(d) Rubber dental supplies and rubber parts of dental instruments and equipment, including but not limited to:

Dentals dams.
Dental separating strips and mouth props.
Orthodontia bands.
Plaster bowls.
Rubber parts of abrasive wheels, cut-off wheels, polishing cups, polishing discs, polishing points and soft rubber wheels.
Rubber denture, denture suction and model formers.
* * * * *

(g) The following hospital and surgical supplies:

Air mattresses and pillows.
Obstetricians' aprons.
Operating cushions.
Patients' bibs and throws.
Surgeons' aprons.
Urologists' aprons.
* * * * *

*Copies may be obtained from the Office of Price Administration.

[1] 8 F.R. 873.

(i) The following miscellaneous rubber articles and rubber parts:

Acid bottles, rubber.
Blood pressure bags, bulbs and tubing.
Blood transfusion connectors.
Brain surgery caps.
Caps and closures.
Colonic bags.
Colostomy outfits.
Crutch parts.
Dilators.
Cushions—ear, elbow and heel.
Evacuators.
Foot appliances and parts—corrective, rubber.
Funnels, rubber.
Hagner bags.
Inhalation bags and face pieces (medical, surgical, dental, veterinary and laboratory).
Insufflators.
Intravenous connectors.
Medicine droppers and bulbs.
Microscope covers.
Orsat bags.
Orthopedic pads and parts, rubber.
Parts for medical, surgical, veterinary and mortuary instruments.
Parts for acoustic aids.
Prostatic bags.
Prosthetic devices and parts, rubber.
Rubber bands and cushions for artificial limbs.
Rubber suppositories.
Sinus pads and bags.
Spatulas, rubber.
Splint cushions.
Thermapeutic applicators.
Thermometer cases, rubber.
Tourniquets.
Truss parts.
Umbilical belts.
Urinals, individual wear.
Veterinary sleeves.
X-ray sheets, gloves, aprons and cooling hose.
All other rubber articles and parts for medical, surgical, orthopedic, pharmaceutical and laboratory purposes, provided that rubber is the component material of chief weight.

§ 1315.1796 *Appendix B: Maximum wholesalers' and retailers' prices for victory line rubber drug sundries.* * * *

Table I—Maximum Wholesalers' and Retailers' Prices for Victory Line Rubber Drug Sundries[1]

* * * * *

This amendment shall become effective March 1, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 1st day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3259; Filed, March 1, 1943; 3:41 p. m.]

PART 1315—RUBBER AND PRODUCTS AND MATERIALS OF WHICH RUBBER IS A COMPONENT

[Ration Order 1A,[2] Amendment 13]

TIRES, TUBES, RECAPPING AND CAMELBACK

A rationale for this amendment has been issued simultaneously herewith and has been filed with the Division of the Federal Register.*

Sections 1315.201 (a) (11), 1315.201 (a) (12), 1315.201 (a) (13), 1315.607 (b) (2), 1315.804 (c) (3) and 1315.804 (c) (4) are amended; in § 1315.506 (a) (1) (i) the word "passenger-type" is deleted, and in § 1315.602 (e) the phrase "or an allotment of used passenger-type tires" is deleted; §§ 1315.509 (d) and 1315.607 (b) (1) are revoked:

§ 1315.201 *Definitions.* (a) For the purpose of this Ration Order No. 1A:

* * * * *

(11) "Grade I," as applied to tires, means a passenger-type tire other than a Grade II or Grade III tire.

(12) "Grade II," as applied to tires, is limited to passenger-type tires and means: (i) A new tire for which the Office of Price Administration has established a maximum price of less than 85 percent of the maximum price for tires set forth in paragraphs (a), (b), (f), and (n) of §§ 1315.110 and 1315.111 of Revised Price Schedule No. 63 issued by the Office of Price Administration, (ii) a damaged new tire which is serviceable either with or without repair, (iii) a new tire found to be defective in the manufacturer's final inspection and upon which tire the manufacturer has placed a permanent special identification mark to indicate its defective condition, (iv) a new tire removed from the wheel of a vehicle, from which tire the mold marks have disappeared by reason of wear, (v) a new tire manufactured prior to January 1, 1938, or (vi) a tire manufactured principally from reclaimed rubber as specified by the War Production Board.

(13) "Grade III," as applied to tires, means a used or recapped passenger-type tire.

* * * * *

§ 1315.607 *Form of certificates to be issued.* * * *

(b) *By a State director or district manager.* * * *

(2) *For allotment of tires or tubes.* OPA Form R-2 (Revised) authorizing an applicant to acquire an allotment of Grade I and II tires, Grade III tires or passenger-type tubes.

* * * * *

§ 1315.804 *Dealer and manufacturer transfers.* * * *

(c) *Tires or tubes.* * * *

(3) *Permitted replenishment of tires or tubes.* Subject to the provisions of subparagraph (1) of this paragraph any dealer or manufacturer may, in exchange for a properly endorsed replenishment portion (Part B) of a certificate or receipt transfer to another dealer or manufacturer the number of tires or tubes authorized by the certificate or receipt in accordance with the table below:

If Part B Calls For—	*Dealer or manufacturer may replenish with—*
Any size Grade I tire	Any size Grade I, II or III tire.
Any size Grade II tire	Any size Grade II or III tire.
If Part B Calls For— Continued	*Dealer or manufacturer may replenish with*—Con.
Any size Grade III tire.	Any size Grade II tire.
Any size Grade I or II tire only.	Any size Grade I or II tire.
Any size truck-type tire.	Any size truck-type tire.
Any size tractor-type tire.	Any size tractor, truck, implement-type or Grade III tire.
Any size implement-type tire.	Any size tractor, implement or Grade III tire.
Any size passenger tube.	Any size passenger tube.
Any size truck tube.	Any size truck tube.

(4) *Allotment of Grade III tires.* Any manufacturer or dealer may, in exchange for a certificate on OPA Form R-2 (Revised) transfer the number of Grade III tires authorized thereon to a dealer. No manufacturer or wholesaler who has a supply of Grade III tires of the size ordered may refuse to transfer them to a dealer who presents a certificate for an allotment of Grade III tires if the dealer's order is accompanied with cash or its equivalent. If the manufacturer or wholesaler has the size ordered but does not have the quantity ordered, he shall transfer the quantity he has on hand and fill the balance of the order as instructed by the dealer. If the manufacturer or wholesaler does not have the size ordered, he shall transfer Grade III tires of a different size if the dealer requests him to do so. A manufacturer or wholesaler shall fill all accepted orders for Grade III tires received on one day before filling any orders received on any subsequent day.

* * * * *

This amendment shall become effective March 1, 1943, but § 1315.509 (d) shall remain in effect until March 15, 1943.

(Pub. Law No. 671, 76th Cong. as amended by Pub. Laws 89, 421 and 507, 77th Cong.; E.O. 9125, 7 F.R. 2719, issued April 7, 1942, W.P.B. Dir. No. 1, 7 F.R. 562, Supp. Dir. No. 1Q, 7 F.R. 9121)

Issued this 27th day of February 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3183; Filed, February 27, 1943; 3:55 p. m.]

PART 1347—PAPER, PAPER PRODUCTS, RAW MATERIALS FOR PAPER AND PAPER PRODUCTS, PRINTING AND PUBLISHING

[Rev. MPR 130,[1] Amendment 2]

STANDARD NEWSPRINT PAPER

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

§ 1347.283 (a) (2) is amended to read as follows:

(2) The maximum price for shipments to destinations in Zone 4, exclusive of conversion charges, super standard differential and merchants' markups as set

[1] * * * When used in this Table I the words "colored" and "black" have the meanings given to them by footnotes 5 and 6, respectively, to Table I in Maximum Price Regulation No. 300—Maximum Manufacturers' Prices for Rubber Drug Sundries.

[2] 7 F.R. 9160, 9392, 9724, 10072, 10336; 8 F.R. 435, 606, 1585, 1628, 1629, 1839, 2030, 2152.

*Copies may be obtained from the Office of Price Administration.

[1] 7 F.R. 9251, 10255, 8 F.R. 1586.

forth in paragraphs (b), (c) and (d) of this section respectively, shall be $55.00, hereinafter referred to as the "base price."

This amendment shall become effective March 1, 1943.

(Pub. Laws 421 and 729, 77th Cong., E.O. 9250, 7 F.R. 7871)

Issued this 1st day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3260; Filed, March 1, 1943; 3:42 p. m.]

PART 1351—FOOD AND FOOD PRODUCTS

[MPR 237,[1] Amendment 10]

ADJUSTED AND FIXED MARK-UP REGULATION FOR SALES OF CERTAIN FOOD PRODUCTS AT WHOLESALE

A statement of the considerations involved in the issuance of this Amendment No. 10 to Maximum Price Regulation No. 237 has been issued and filed with the Division of the Federal Register.*

1. The table in Appendix A, § 1351.518 is amended so that the dates opposite the food products, "Cereals, breakfast", "Rice", "Sugar, cane and beet", and "Vegetables, canned", under the column entitled "Last date for determining new maximum prices under this regulation" shall read "April 15, 1943" instead of "November 30, 1942" as it now reads for "Cereals, breakfast", "Rice", and "Sugar, cane and beet" and instead of "February 10, 1943" as it now reads for "Vegetables, canned".

2. The table in Appendix A, § 1351.518 is amended so that the dates opposite the food products, "Cereals, breakfast", "Rice", "Sugar, cane and beet", and "Vegetables, canned" under the column entitled "Last date for filing new maximum prices with appropriate OPA District or State Offices" shall read "April 25, 1943" instead of "December 10, 1942" as it now reads for "Cereals, breakfast", "Rice", and "Sugar, cane and beet", and instead of "February 20, 1943" as it now reads for "Vegetables, canned".

3. The table in Appendix B, § 1351.519 is amended so that the dates opposite the food products numbers 1 to 14 inclusive under the column entitled "Last date for determining new maximum prices under this regulation" shall read "April 15, 1943" instead of "February 10, 1943" as it now reads for "Fruit, dried", "Lard", "Dry edible beans", "Coffee", "Oils, cooking and salad", "Shortening, hydrogenated", "Shortening, other", "Corn meal", "Canned citrus fruits and juices", "Evaporated and condensed milk", "Pure maple syrup and pure cane syrup", and instead of "March 10, 1943" as it now reads for "Fish, processed", "Flour and flour mixes" and "Macaroni and noodle products".

4. The table in Appendix B, § 1351.519 is amended so that the dates opposite the food products numbers 1 to 14 inclusive under the column entitled "Last date for filing new maximum prices with appropriate OPA District or State Offices" shall read "April 25, 1943" instead of "February 20, 1943" as it now reads for "Fruit, dried", "Lard", "Dry edible beans", "Coffee", "Oils, cooking and salad", "Shortening, hydrogenated", "Shortening, other", "Corn meal", "Canned citrus fruits and juices", "Evaporated and condensed milk", "Pure maple syrup and pure cane syrup", and instead of "March 20, 1943" as it now reads for "Fish, processed", "Flour and flour mixes", and "Macaroni and noodle products".

This amendment shall become effective on March 1, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 1st day of March 1943.

PRENTISS M. BROWN.
Administrator.

[F. R. Doc. 43-3261; Filed, March 1, 1943; 3:43 p. m.]

PART 1351—FOOD AND FOOD PRODUCTS

[MPR 237,[1] Amendment 11]

ADJUSTED AND FIXED MARK-UP REGULATION FOR SALES OF CERTAIN FOOD PRODUCTS AT WHOLESALE

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Maximum Price Regulation No. 237 is amended in the following respects:

1. Section 1351.501a is added to read as follows:

§ 1351.501a *Exempt wholesalers.* This regulation shall not apply to wagon-wholesalers. A wagon-wholesaler is a wholesaler who distributes food products from an inventory stocked in trucks or other conveyances, to independent retail outlets or to commercial, industrial and institutional users. Such conveyances must be under the supervision of driver-salesmen who make delivery at the time and point of sale. This wholesaler is a wagon-wholesaler only for the food he sells in this way.

2. In § 1351.519, item 12 is amended and items 15 and 16 are added to read as follows:

§ 1351.519 *Appendix B:*

[Figures to be used by wholesale distributors in determining new maximum prices under § 1351.503 of this regulation (new maximum prices are required after the effective date of this regulation)]

Food products	Last date for determining new maximum prices under this regulation	Last date for filing new maximum prices with appropriate OPA District or State offices	Figure to be multiplied by net cost of item in determining new maximum prices under this regulation		
			Class 1, retail-owned cooperative	Class 2, cash and carry	Class 3, service and delivery
*	*	*	*	*	*
12. Syrups	Apr. 15, 1943	Apr. 25, 1943	1.07	1.10	1.115
*	*	*	*	*	*
15. Peanut butter	Apr. 15, 1943	Apr. 25, 1943	1.115	1.14	1.19
16. Vinegar	Apr. 15, 1943	Apr. 25, 1943	1.12	1.16	1.23

3. Section 1351.519 (2) (l) is amended to read as follows:

(l) Syrups shall mean all edible molasses, sorghum, cane, maple and corn syrup and blends thereof.

4. Section 1351.519 (2) (o) is added to read as follows:

(o) Peanut butter shall mean all spreads of ground peanuts irrespective of the size of granules or pieces of peanuts contained therein.

5. Section 1351.519 (2) (p) is added to read as follows:

(p) Vinegar shall meal all vinegar, including but not limited to pure cider vinegar, distilled vinegar, malt vinegar, wine vinegar, and tarragon vinegar.

This amendment shall become effective on March 6, 1943, except as to sales of Item No. 15, Peanut butter, in § 1351.519 which becomes effective March 1, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 1st day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3262; Filed, March 1, 1943; 3:41 p. m.]

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*Copies may be obtained from the Office of Price Administration.

[1] 7 F.R. 8205, 8427, 8808, 9183, 9973, 10013, 10715; 8 F.R. 373, 569, 1200, 2106.

[1] 7 F.R. 8205, 8427, 8808, 9183, 9973, 10013, 10715; 8 F.R. 373, 569, 1200, 2106.

PART 1351—FOOD AND FOOD PRODUCTS

[MPR 238,[1] Amendment 11]

ADJUSTED AND FIXED MARK-UP REGULATION FOR SALES OF CERTAIN FOOD PRODUCTS AT RETAIL

A statement of the considerations involved in the issuance of this amendment No. 11 to Maximum Price Regulation No. 238 has been issued and filed with the Division of the Federal Register.*

1. The table in Appendix A, § 1351.618 is amended so that the column entitled "Last date for filing new maximum prices with appropriate local war price and rationing board" is eliminated, and so that the dates opposite the food products, "Cereals, breakfast", "Rice", "Sugar, cane and beet", and "Vegetables, canned" under the column entitled "Last date for determining new maximum prices under this regulation" shall read "May 1, 1943" instead of "December 31, 1942" as it now reads for "Cereals, breakfast", "Rice", and "Sugar, cane and beet", and instead of "March 10, 1943" as it now reads for "Vegetables, canned".

2. The table in Appendix B, § 1351.619 is amended so that the dates opposite the food products numbers 1 to 14, inclusive, under the column entitled "Last date for determining new maximum prices under this regulation" shall read "May 1, 1943" instead of "March 10, 1943" as it now reads.

3. Paragraph (c) of § 1351.602 and paragraph (b) of § 1351.606 are revoked, §§ 1351.602 (b), 1351.603 (b), 1351.604, 1351.604a (b) (3), 1351.605, 1351.611 (a), 1351.618 (3) (c), 1351.619 (3) (c) are amended and § 1351.606 (c) is redesignated § 1351.606 (b) and is amended, all to read as set forth below:

§ 1351.602 *How a retailer calculates his maximum price for food products listed in Appendix A.* * * *

(b) If a retailer uses this resulting amount as his new maximum price he must write such maximum price in ink on the invoice used in figuring it, before making any sales at his new price.

§ 1351.603 *How a retailer calculates his maximum price for food products listed in Appendix B.* * * *

(b) The resulting amount shall be the retailer's maximum price for the particular item, but before making any sales at this new price he must write the price in ink on the invoice used in figuring it. All invoices used for calculating prices must be segregated or identified and preserved to be presented upon demand.

§ 1351.604 *How a retailer may recalculate a new maximum price if his "net cost" increases before the final date for calculating.* If, after calculating any maximum price, a retailer, before the final date set opposite the name of the food product in Appendix A or B for the calculation of a maximum price, purchases a customary quantity of the same item from a customary supplier at a higher "net cost" than he used in calculating his maximum price, he may calculate a new maximum price on the basis of his new "net cost". Before making any sales at this new price, he must write the price in ink on the invoice used in figuring it.

§ 1351.604a *Addition allowed retailers in special cases.* * * *

(b) *Additions allowed for packaging certain food products purchased in bulk.* * * *

(3) The resulting amount shall be the retailer's new maximum price for such item and must be calculated in accordance with the provisions of § 1351.606 of this Maximum Price Regulation No. 238.

§ 1351.605 *Maximum prices set under this regulation cannot be changed.* A maximum price for any item of a food product calculated by a retailer and properly recorded on the invoice he used in figuring his maximum price shall be his maximum price for that item from that time forward. However, where a retailer recalculates his maximum price under § 1351.604 of this regulation, such recalculated price shall be his maximum price for that item from and after the date that the recalculated price is recorded on the invoice.

§ 1351.606 *Final dates for calculating maximum prices.* * * *

(b) *Calculating of maximum prices by an operator of more than one retail outlet.* Whenever the maximum prices of a food product calculated under this regulation would be identical for more than one retail outlet of the same class owned or operated by the same persons, calculations and records may be made by the central or pricing office for all such outlets which will have an identical maximum price. Such calculations and records need be kept by such person only in the office in which they were made up.

§ 1351.611 *Records.* (a) On the same day as the retailer calculates any new maximum price under this regulation and records his price upon the invoice he shall record on his base period record, required in § 1499.11 of the General Maximum Price Regulation, any new maximum price. The record of the old maximum price shall not be destroyed.

* * * * *

§ 1351.618. *Appendix A.* * * *

3. *Additional instructions.* * * *

c. Adjustments may be made as soon as this regulation becomes effective but before making any sales at new prices, the retailer must write his maximum price in ink on the invoice he used in figuring it. If the retailer's net cost on a food product increases before the final date for calculation of new maximum prices under this regulation, he may calculate a new maximum price, but must record the new price in ink on the invoice used in figuring it. If more than one maximum price is computed on any item, the price in effect on the final date for determining new prices under this regulation shall be the permanent maximum price from that date forward.

§ 1351.619 *Appendix B.* * * *

3. *Additional instructions.* * * *

c. New ceilings must be calculated as soon as this regulation becomes effective and, before making any sales, record must be made on the invoice used in figuring the maximum prices. If the retailer's net cost on a food product increases before the final date for calculating new maximum prices under this regulation, he may calculate a new maximum price based on his last invoice cost, but must also record his new price on the invoice he used in figuring it, before making any sales. The maximum price on any item in effect on the final date for determining new maximum prices under this regulation shall be the permanent maximum price from that date forward.

This amendment shall become effective on March 1, 1943.

(Pub. Laws 421 and 429, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 1st day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3263; Filed, March 1, 1943; 3:43 p. m.]

PART 1351—FOOD AND FOOD PRODUCTS

[MPR 238,[1] Amendment 12]

ADJUSTED AND FIXED MARK-UP REGULATION FOR SALES OF CERTAIN FOOD PRODUCTS AT RETAIL

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith has been filed with the Division of the Federal Register.*

Maximum Price Regulation 238 is amended in the following respects:

1. In § 1351.619, item 12, is amended and items 15 and 16 are added to read as follows:

§ 1351.619 *Appendix B:*

[Figures to be used by retail distributors in determining new maximum prices under § 1351.603 of this regulation (new maximum prices are required after the effective date of this regulation)]

Food product	Last day for determining new maximum prices under this regulation	Figure to be multiplied by net cost of item in determining new maximum prices under this regulation				
		Independent retailer with annual volume			Class 4, chain retailer with annual volume under $250,000	Class 5, any retailer (chain or independent with annual volume $250,000 or more
		Class 1, under $20,000	Class 2, $20,000 but less than $50,000	Class 3, $50,000 but less than $250,000		
*	*	*	*	*	*	*
12. Syrups	May 1, 1943	1.28	1.28	1.28	1.24	1.21
*	*	*	*	*	*	*
15. Peanut butter	May 1, 1943	1.32	1.32	1.32	1.31	1.31
16. Vinegar	May 1, 1943	1.39	1.39	1.34	1.27	1.26

*Copies may be obtained from the Office of Price Administration.

[1] 7 F.R. 8209, 8808, 9184, 10013, 10227, 10714; 8 F.R. 120, 374, 532, 1116, 2106.

[1] 7 F.R. 8209, 8808, 9184, 10013, 10227, 10714; 8 F.R. 120, 374, 532, 1116, 2106.

2. Section 1351.619 (2) (l) is amended to read as follows:

(l) Syrups shall mean all edible molasses, sorghum, cane, maple and corn syrup and blends thereof.

3. Section 1351.619 (2) (o) is added to read as follows:

(o) Peanut butter shall mean all spreads of ground peanuts irrespective of the size of granules or pieces of peanuts contained therein.

4. Section 1351.619 (2) (p) is added to read as follows:

(p) Vinegar shall mean all vinegar, including but not limited to pure cider vinegar, distilled vinegar, malt vinegar, wine vinegar, and tarragon vinegar.

This amendment shall become effective on March 6, 1943, except as to sales of Item No. 15, Peanut butter, in § 1351.619 which becomes effective March 1, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 1st day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3264; Filed, March 1, 1943; 3:41 p. m.]

PART 1351—FOOD AND FOOD PRODUCTS

[MPR 249,[1] Amendment 4]

SALES OF CERTAIN SEASONAL FOOD PRODUCTS AT WHOLESALE

Mincemeat.	Glazed or candied fruits and peels.
Plum pudding.	Stuffed dried fruits.
Fig pudding.	Dried figs.
Date pudding.	Pitted and macerated dates and date products.
Christmas cookies.	Bottled eggnog.
Fruit cake.	Bottled Tom and Jerry batter.
Holiday candy.	
Chocolate covered cherries.	
Sweet apple cider.	

A statement of the considerations involved in the issuance of the amendment has been issued simultaneously herewith and filed with the Division of the Federal Register.*

Maximum Price Regulation No. 249 is amended in the following respects:

1. The title to Maximum Price Regulation No. 249 is amended to read as set forth above.

2. Subparagraph (7) of § 1351.762 (a) is revoked.

3. Paragraph (m) of § 1351.764 is revoked.

This amendment shall become effective March 6, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 1st day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3265; Filed, March 1, 1943; 3:40 p. m.]

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*Copies may be obtained from the Office of Price Administration.

[1] 7 F.R. 8702, 9898, 10014, 10993.

PART 1351—FOOD AND FOOD PRODUCTS

[MPR 250,[1] Amendment 4]

SALES OF CERTAIN SEASONAL FOOD PRODUCTS AT RETAIL

Mincemeat.	Glazed or candied fruits and peels.
Plum pudding.	Stuffed dried fruits.
Fig pudding.	Dried figs.
Date pudding.	Pitted and macerated dates and date products.
Christmas cookies.	Bottled egg nog.
Fruit cake.	Bottled Tom and Jerry batter.
Holiday candy.	
Chocolate covered cherries.	
Sweet apple cider.	

A statement of the considerations involved in the issuance of the amendment has been issued simultaneously herewith and filed with the Division of the Federal Register.*

Maximum Price Regulation No. 250 is amended in the following respects:

1. The title to Maximum Price Regulation No. 250 is amended to read as set forth above.

2. Subparagraph (7) of § 1351.863 (a) is revoked.

3. Paragraph (m) of § 1351.865 is revoked.

This amendment shall become effective March 6, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 1st day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3266; Filed, March 1, 1943; 3:40 p. m.]

PART 1351—FOOD AND FOOD PRODUCTS

[MPR 255,[2] Amendment 5]

PERMITTED INCREASES FOR WHOLESALERS OF CERTAIN FOODS

Canned fruits, berries and juices, as listed.	Tortillas.
Frozen fruits, berries and vegetables.	Potato chips.
Fruit preserves, jams and jellies.	Raisin filled or topped biscuits and crackers.
Apple butter.	Fig bars.
Canned apples.	Bakers' fillings for fruit pie and pastry.
Apple sauce.	Peanut candy.
Apple juice.	Honey (extracted).
Canned boned chicken and turkey.	Canned chili con carne.
Maple sugar.	Shoestring potatoes.
Fountain fruits.	Juliene potatoes.
Tamales.	Pretzels.
Canned prune juice, canned dried prunes, canned prune concentrate, and all other canned dried prune products.	Nut topping.
	Canned chicken and noodle dinner.
	Canned chicken a la king.
	Canned homestyle chicken.

A statement of the considerations involved in the issuance of Amendment No. 5 to Maximum Price Regulation No. 255 has been issued and filed with the Division of the Federal Register.*

Maximum Price Regulation No. 255 is amended in the following respect:

1. Section 1351.703 (d) (13) is hereby revoked.

This amendment shall become effective March 6, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 1st day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3267; Filed, March 1, 1943; 3:40 p. m.]

PART 1351—FOOD AND FOOD PRODUCTS

[Rev. MPR 256,[1] Amendment 3]

PERMITTED INCREASES FOR RETAILERS OF CERTAIN FOODS

Canned fruits, berries and juices, as listed.	Canned homestyel chicken.
Frozen fruits, berries and vegetables.	Raisin filled or topped biscuits and crackers.
Fruit preserves, jams and jellies.	Fig bars.
Apple butter.	Peanut candy.
Canned apples.	Honey (extracted).
Apple sauce.	Canned chili con carne.
Applie juice.	Shoestring potatoes.
Canned boned chicken and turkey.	Julienne potatoes.
Maple sugar.	Pretzels.
Fountain fruits.	Nut topping.
Tamales.	Canned prune juice, canned dried prunes, canned prune concentrate, and all other canned dried prune products.
Tortillas.	
Potato chips.	
Canned chicken and noodle dinner.	
Canned chicken a la king.	

A statement of the considerations involved in the issuance of Amendment No. 3 to Revised Maximum Price Regulation No. 256 has been issued and filed with the Division of the Federal Register.*

Revised Maximum Price Regulation No. 256 is amended in the following respect:

1. Section 1351.203 (b) (13) is hereby revoked.

This amendment shall become effective March 6, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 1st day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3268; Filed, March 1, 1943; 3:40 p. m.]

PART 1388—DEFENSE-RENTAL AREAS

[Supp. Amendment 15 to Maximum Rent Regulations]

HOUSING ACCOMMODATIONS OTHER THAN HOTELS AND ROOMING HOUSES

1. Subparagraph (3) of paragraph (b) of §§ 1388.11, 1388.61, 1388.111, 1388.161 1388.211, 1388.261, 1388.311, 1388.361, 1388.411, 1388.461, 1388.511, 1388.561, 1388.611, 1388.661, 1388.711, 1388.761,

[1] 7 F.R. 8705, 9898, 10014, 10994.

[2] 7 F.R. 8890, 10471, 10472, 8 F.R. 1266, 2106.

[1] 7 F.R. 8893, 10473, 8 F.R. 1266, 2106.

1388.811, 1388.861, 1388.911, 1388.961 1388.1011, 1388.1651, 1388.1701, 1388.1751, 1388.1801, 1388.2051, 1388.3051, 1388.4051, 1388.5051, 1388.6051, 1388.7051, 1388.8051, 1388.31, 1388.131, 1388.231, 1388.281, 1388.381, 1388.581, 1388.681, 1388.781, and 1388.881 of Maximum Rent Regulations Nos. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 24, 25, 26, 27, 28, 33, 35, 37, 39, 41, 43, 45, 47, 49, 51, 53, 55, 57, 52, 60, and 62, respectively, is amended, subparagraph (4) of the said paragraph (b) is designated as subparagraph (5), and the said paragraph (b) is amended by the addition to the said paragraph (b) of a new subparagraph (4), as follows:

§ ——— *Scope of regulation.* * * *

(b) * * *

(3) Rooms or other housing accommodations within hotels or rooming houses, or housing accommodations which have been, with the consent of the Administrator, brought under the control of the Maximum Rent Regulation for Hotels and Rooming Houses pursuant to the provisions of that regulation.

(4) Entire structures or premises wherein more than 25 rooms are rented or offered for rent by any lessee, sublessee or other tenant of such entire structure or premises: *Provided,* That this maximum rent regulation does apply to entire structures or premises wherein 25 or less rooms are rented or offered for rent by any lessee, sublessee or other tenant of such entire structure or premises, whether or not used by the lessee, sublessee or other tenant as a hotel or rooming house: and *Provided, further,* That this maximum rent regulation does apply to an underlying lease of any entire structure or premises which was entered into after ———[1] and prior to the effective date of this maximum rent regulation, while such lease remains in force with no power in the tenant to cancel or otherwise terminate the lease.

(5) Housing accommodations rented to the United States acting by the National Housing Agency: *Provided, however,* That this maximum rent regulation does apply to a sublease or other subrenting of such accommodations or any part thereof.

2. Sections 1388.14, 1388.64, 1388.114, 1388.164, 1388.214, 1388.264, 1388.314, 1388.364, 1388.414, 1388.464, 1388.514, 1388.564, 1388.614, 1388.664, 1388.714, 1388.764, 1388.814, 1388.864, 1388.914, 1388.964, 1388.1014, 1388.1654, 1388.1704, 1388.1754, 1388.1804, 1388.2054, 1388.3054, 1388.4054, 1388.5054, 1388.6054, 1388.7054, 1388.8054, 1388.34, 1388.134, 1388.234, 1388.284, 1388.384, 1388.584, 1388.684, 1388.784, and 1388.884 of Maximum Rent Regulations Nos. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 24, 25, 26, 27, 28, 33, 35, 37, 39, 41, 43, 45, 47, 49, 51, 53, 55, 57, 52, 60, and 62, respectively, are amended by the addition to the said sections of a new paragraph (i) as follows:

§ ——— *Maximum rents.* * * *

(i) For housing accommodations with a maximum rent established, prior to March 1, 1943, under the first paragraph of section ———[2] (e) as that paragraph appeared in this maximum rent regulation prior to such date,[3] the rent on March 1, 1943, or, if the accommodations were not rented on that date, the last rent prior thereto, but in no event more than the maximum rent established under such first paragraph of section ———[2] (e). The Administrator may order a decrease in the maximum rent as provided in section ———[2] (c) (8).

3. The first unnumbered paragraph of §§ 1388.15, 1388.65, 1388.115, 1388.165, 1388.215, 1388.265, 1388.315, 1388.365, 1388.415, 1388.465, 1388.515, 1388.565, 1388.615, 1388.665, 1388.715, 1388.765, 1388.815, 1388.865, 1388.915, 1388.965, 1388.1015, 1388.1655, 1388.1705, 1388.1755, 1388.1805, 1388.2055, 1388.3055, 1388.4055, 1388.5055, 1388.6055, 1388.7055, 1388.8055, 1388.35, 1388.135, 1388.235, 1388.285, 1388.385, 1388.585, 1388.685, 1388.785, and 1388.885 of Maximum Rent Regulations Nos. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 24, 25, 26, 27, 28, 33, 35, 37, 39, 41, 43, 45, 47, 49, 51, 53, 55, 57, 52, 60, and 62, respectively, is amended, paragraph (a) of the said sections is amended by the addition to the said paragraph (a) of a new subparagraph (8), paragraph (c) of the said sections is amended by the addition to the said paragraph (c) of new subparagraphs (7) and (8), and the first paragraph of paragraph (e) of the said sections is revoked, as follows:

§ ——— *Adjustments and other determinations.* In the circumstances enumerated in this section, the Administrator may issue an order changing the maximum rents otherwise allowable or the minimum services required. In those cases involving a major capital improvement, an increase or decrease in the furniture, furnishings or equipment, an increase or decrease of services, an increase or decrease in the number of subtenants or other occupants, or a deterioration, the adjustment in the maximum rent shall be the amount the Administrator finds would have been on ———,[1] the difference in the rental value of the housing accommodations by reason of such change: *Provided, however,* That no adjustment shall be ordered where it appears that the rent on the date determining the maximum rent was fixed in contemplation of and so as to reflect such change. In all other cases, except those under paragraphs (a) (7) and (c) (6) of this section, the adjustment shall be on the basis of the rent which the Administrator finds was generally prevailing in the Defense-Rental Area for comparable housing accommodations on ———:[1] *Provided,* That in cases under paragraph (c) (8) of this section due consideration shall be given to any increased occupancy of the accommodations since that date by subtenants or other persons occupying under a rental agreement with the tenant. In cases involving construction due consideration shall be given to increased costs of construction, if any, since ———.[1] In cases under paragraphs (a) (7) and (c) (6) of this section the adjustment shall be on the basis of the rents which the Administrator finds were generally prevailing in the Defense-Rental Area for comparable housing accommodations during the year ending on ———.[1]

(a) * * *

(8) There has been, since ——,[1] either (i) a substantial increase in the number of subtenants or other persons occupying the accommodations or a part thereof under a rental agreement with the tenant, or (ii) a substantial increase in the number of occupants, in excess of normal occupancy for that class of accommodations on ——,[1] or (iii) an increase in the number of occupants over the number contemplated by the rental agreement on the date determining the maximum rent, where the landlord on that date had a regular and definite practice of fixing different rents for the accommodations for different numbers of occupants.

* * * * *

(c) * * *

(7) There has been a substantial decrease in the number of subtenants or other occupants since an order under paragraph (a) (8) or (c) (8) of this section.

(8) The maximum rent is established under section ——[4] (i) and is higher than the rent generally prevailing in the Defense-Rental Area for comparable housing accommodations on ——,[1] taking into consideration any increased occupancy of such accommodations since that date by subtenants or other persons occupying under a rental agreement with the tenant: *Provided,* That

See footnote 4 on p. 2675.

[1] The applicable date is to be inserted for each maximum rent regulation. The respective date to be inserted in each maximum rent regulation is as follows: Nos. 1, 7, 9, 25, 39, 41, January 1, 1941; Nos. 2, 3, 4, 5, 6, 8, 11, 12, 13, 14, 15, 17, 18, 19, 20, 24, 26, 33, April 1, 1941; Nos. 10, 16, 27, 37, 52, July 1, 1941; Nos. 47, 55, October 1, 1941; Nos. 28, 35, 43, 45, 49, 51, 53, 57, 60, 62, March 1, 1942.

[2] The applicable section number is to be inserted for each maximum rent regulation. The respective section number to be inserted for each maximum rent regulation is as follows: § 1388.15, No. 1; § 1388.65, No. 2; § 1388.115, No. 3; § 1388.165, No. 4; § 1388.215, No. 5; § 1388.265, No. 6; § 1388.315, No. 7; § 1388.365, No. 8; § 1388.415, No. 9; § 1388.465, No. 10; § 1388.515, No. 11; § 1388.565, No. 12; § 1388.615, No. 13; § 1388.665, No. 14; § 1388.715, No. 15; § 1388.765, No. 16; § 1388.815, No. 17; § 1388.865, No. 18; § 1388.915, No. 19; § 1388.965, No. 20; § 1388.1015, No. 24; § 1388.1655, No. 25; § 1388.1705, No. 26; § 1388.1755, No. 27; § 1388.1805, No. 28; § 1388.2055, No. 33; § 1388.3055, No. 35; § 1388.4055, No. 37; § 1388.5055, No. 39; § 1388.6055, No. 41; § 1388.7055, No. 43; § 1388.8055, No. 45; § 1388.35, No. 47; § 1388.135, No. 49; § 1388.235, No. 51; § 1388.285, No. 53; § 1388.385, No. 55; § 1388.585, No. 57; § 1388.685; No. 52; § 1388.785, No. 60; and § 1388.885, No. 62.

[3] Prior to March 1, 1943, this paragraph provided as follows:

Where, at the expiration or other termination of an underlying lease or other rental agreement, housing accommodations or a predominant part thereof are occupied by one or more subtenants or other persons occupying under a rental agreement with the tenant, the landlord may rent the entire premises for use by similar occupancy for a rent not in excess of the aggregate maximum rents of the separate dwelling units, or may rent the separate dwelling units for rents not in excess of the maximum rents applicable to such units.

no decrease shall be ordered below the rent on ——.[1]

* * * * *

4. Subparagraph (4) of paragraph (a) of §§ 1388.16, 1388.66, 1388.116, 1388.166, 1388.216, 1388.266, 1388.316, 1388.366, 1388.416, 1388.466, 1388.516, 1388.566, 1388.616, 1388.666, 1388.716, 1388.766, 1388.816, 1388.866, 1388.916, 1388.966, 1388.1016, 1388.1656, 1388.1706, 1388.1756, 1388.1806, 1388.2056, 1388.3056, 1388.4056, 1388.5056, 1388.6056, 1388.7056, 1388.8056, 1388.36, 1388.136, 1388.236, 1388.286, 1388.386, 1388.586, 1388.686, 1388.786. and 1388.886 of Maximum Rent Regulations Nos. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 24, 25, 26, 27, 28, 33, 35, 37, 39, 41, 43, 45, 47, 49, 51, 53, 55, 57, 52, 60, and 62, respectively, is amended to read as follows:

§ —— *Restrictions on removal of tenant.* * * *

(a) * * *

(4) The tenant's lease or other rental agreement has expired or otherwise terminated, and at the time of termination the occupants of the housing accommodations are subtenants or other persons who occupied under a rental agreement with the tenant, and no part of the accommodations is used by the tenant as his own dwelling.

* * * * *

This Supplementary Amendment No. 15 to Maximum Rent Regulations for Housing Accommodations Other than Hotels and Rooming Houses shall become effective March 1, 1943.

(Pub. Law 421, 77th Cong.)

Issued this 1st day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3269; Filed, March 1, 1943; 3:43 p. m.]

PART 1407—RATIONING OF FOOD AND FOOD PRODUCTS

[Ration Order 3,[5] Amendment 44]

SUGAR RATIONING REGULATIONS

A rationale accompanying this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Rationing Order No. 3 is amended in the following respects:

1. Section 1407.21 (a) is amended to read as follows:

(a) Whenever the provisions of this order impose or confer duties, obligations, rights or privileges upon an establishment or registering unit, such duties, obligations, rights and privileges shall be considered as being conferred or imposed upon the person owning such establishment or registering unit with respect thereto. Whenever reference is made to an act done or to be done, or to property owned, by an establishment or a registering unit, it shall be deemed to refer to an act done or to be done, or to property owned, by the person owning such establishment or unit in its behalf.

2. Section 1407.21 (c) (9) is amended to read as follows:

(9) "Industrial user" means an establishment which uses sugar in the production, manufacture, or processing of any product other than sugar if the product is not to be used in the preparation or service of food or beverages which the establishment or its owner serves to consumers.

3. Section 1407.21 (c) (10) is amended to read as follows:

(10) "Institutional use", "institutional user", "institutional user establishment" and "opening inventory" have the respective meanings given to such terms by General Ration Order 5; *Provided,* That, for the purpose of this order, the term "institutional user establishment" shall be deemed to include any place where an institutional use of sugar is authorized by General Ration Order 5.

4. Section 1407.43 (a) is amended to read as follows:

(a) The jurisdiction of each local rationing board shall extend to every consumer, registering unit and establishment registered or required to be registered with it.

5. Section 1407.76 is revoked.

6. Section 1407.81 is amended to read as follows:

§ 1407.81 *Registering unit.* As used in §§ 1407.81 to 1407.94, the term "registering unit" refers only to the industrial users which are included within such registering unit.

7. Section 1407.82 is amended to read as follows:

§ 1407.82 *Prohibited deliveries.* (a) On and after April 23, 1942, notwithstanding the terms of any contract, agreement, or commitment, regardless of when made, no person shall make deliver of sugar to any registering unit or any institutional user and no registering unit or institutional user shall accept delivery of sugar from any person except upon the surrender to such person by the registering unit or institutional user pursuant to this order of a certificate having a total weight value equal to the quantity of sugar so delivered; except that any sugar which at the time of registration of the registering unit has been included in its present inventory pursuant to § 1407.84 or any sugar which has been included, or was required to be included, in the opening inventory of an institutional user establishment pursuant to General Ration Order 5, may be received without the surrender of certificates.

(b) Deliveries of sugar from one institutional user establishment to another institutional user establishment of the same owner are governed by General Ration Order 5.

8. Section 1407.83 (e) is added to read as follows:

(e) The registration on OPA Form No. R–310 of any establishment whose sugar base has been established solely on an institutional use of sugar by the registering unit or its owner and that part of a sugar base which has been established on an institutional use of sugar by the registering unit or its owner shall be deemed cancelled as of March 1, 1943. A registering unit whose sugar base has been established in part on an institutional use of sugar by the registering unit or its owner shall before making application for an allotment, amend its registration by filing a new OPA Form R–310, excluding from its sugar base all sugar so used.

9. The text of § 1407.84 is designated as paragraph (a) and a new paragraph (b) is added to read as follows:

(b) The present inventory, as adjusted, of a registering unit shall be reduced by the amount of sugar declared or required to be declared by the owner as a part of the opening inventory of an institutional user establishment pursuant to General Ration Order 5.

10. Section 1407.85 (c) is revoked.

11. Paragraphs (d), (e) and (f) of § 1407.85 are redesignated (c), (d) and (e) respectively.

12. Section 1407.85 (f) is added to read as follows:

(f) For each period commencing on or after March 1, 1943, there shall not be included in the sugar base of a registering unit any sugar of which the registering unit or its owner made an institutional use.

13. Section 1407.86 (a) is amended to read as follows:

(a) A registering unit which uses sugar for any purpose or product not enumerated in § 1407.241, Schedule A, and which has established a sugar base by registration on OPA Form R–310, is eligible for an amount of sugar for each of such products or purposes which is known as an allotment. The amount of an allotment for each period for which application is made shall be the applicable percentage specified in § 1407.242, Schedule B, of the sugar base.

14. Section 1407.86 (b) is amended to read as follows:

(b) Application for an allotment made during the registration period shall be for the period from the date of registration to June 30, 1942. All subsequent applications shall be for consecutive two month periods, the first of which shall commence on July 1, 1942. Applications shall be made not later than the 5th day of the first month of the period for which the application is being made and not earlier than the 15th day of the month preceding the period. The board, however, to prevent loss of fresh fruits, veg-

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*Copies may be obtained from the Office of Price Administration.

[1] The applicable section number is to be inserted for each maximum rent regulation. The respective section number to be inserted for each maximum rent regulation is as follows: § 1388.14, No. 1; § 1388.64, No. 2; § 1388.114, No. 3; § 1388.164, No. 4; § 1388.214, No. 5; § 1388.264, No. 6; § 1388.314, No. 7; § 1388.364, No. 8; § 1388.414, No. 9; § 1388.464, No. 10; § 1388.514, No. 11; § 1388.564, No. 12; § 1388.614, No. 13; § 1388.664, No. 14; § 1388.714, No. 15; § 1388.764, No. 16; § 1388.814, No. 17; § 1388.864, No. 18; § 1388.914, No. 19; § 1388.964, No. 20; § 1388.1014, No. 24; § 1388.1654, No. 25; § 1388.1704, No. 26; § 1388.1754, No. 27; § 1388.1804, No. 28; § 1388.2054, No. 33; § 1388.3054, No. 35; § 1388.4054, No. 37; § 1388.5054, No. 39; § 1388.6054, No. 41; § 1388.7054, No. 43; § 1388.8054, No. 45; § 1388.34, No. 47; § 1388.134, No. 49; § 1388.234, No. 51; § 1388.284, No. 53; § 1388.384, No. 55; § 1388.584, No. 57; § 1388.684, No. 52; § 1388.784, No. 60; and § 1388.884, No. 62.

[5] 7 F.R. 2966, 3242, 3783, 4545, 4618, 5193, 5361, 6084, 6473, 6828, 6937, 7269, 7321, 7510, 7557, 8402, 8655, 8710, 8739, 8809, 8830, 8831, 9042, 9396, 9460, 9899, 10017, 10258, 10556, 10845; 8 F.R. 166, 262, 445, 620, 1028, 1204, 1288, 2026, 2153, 2432, 2433.

etables, eggs, or dairy products, or for other purposes authorized by the Office of Price Administration, may permit the application to be made at any time during the month preceding such period and in such cases may permit the application to be made for a period not to exceed one additional month. The board, in its discretion, may permit an application to be made at any time after the time specified herein, but in such case the board shall reduce the allotment by the amount allocable to the expired portion of the period, in the proportion which the number of days which have elapsed bears to the total number of days in the period: *Provided, however,* That the board shall not reduce the March-April, 1943, allotment of a registering unit which is required under the provisions of paragraph (e) of § 1407.83, to amend its registration if the application for such allotment is made not later than the 20th day of March, 1943.

15. Section 1407.92 (a) is amended by deleting the line "Class 1—Meals or food services.".

16. Section 1407.93a is added to read as follows:

§ 1407.93a *Ration banking by industrial users.* (a) The owner of a registering unit may open an account for that registering unit. If such registering unit is composed of more than one establishment, the owner may, at his option, open a separate account for each establishment, or for any group of establishments, in such registering unit. However, if an account is opened for any establishment in a registering unit, all other establishments in the registering unit must be served by an account or accounts.

(b) Each account shall be opened in the name of the owner, who shall designate the establishment or establishments to be served. All accounts shall be opened in accordance with General Ration Order No. 3A.

(c) An owner of a registering unit may transfer ration credits from one account to another by the issuance of a check without the delivery of sugar, if these accounts are carried for establishments in the same registering unit.

17. Section 1407.94 (d) is amended to read as follows:

(d) Each registering unit shall preserve for a period of two years at its office records showing by months the amounts of sugar received by the registering unit and the person from whom received, the use made of such sugar for each product and purpose listed in § 1407.241, Schedule A, and § 1407.242, Schedule B, and the amount of each product processed.

18. Section 1407.95 is added to read as follows:

§ 1407.95 *Institutional users.* An institutional user shall get allotments of sugar and use sugar only as provided in General Ration Order 5.

19. Section 1407.140 (e) is amended to read as follows:

(e) A depositor who has received stamps, certificates or checks from a registering unit or institutional user establishment may issue to it a check in weight value equal to the sugar which he has not delivered against such stamps, certificates or checks, but which he is then authorized to deliver to such registering unit or institutional user establishment against such stamps, certificates or checks.

20. Section 1407.141 (e) is added to read as follows:

(e) As used in this section the term "registering unit" includes establishments registered under General Ration Order 5 as Group II and III institutional user establishments.

21. Section 1407.142 (c) is added to read as follows:

(c) As used in this section the term "registering unit" includes establishments registered under General Ration Order 5 as Group II and III institutional user establishments.

22. Section 1407.144 (e) is amended by deleting the words "or institutional".

23. Section 1407.144 (g) is added to read as follows:

(g) This section shall not apply to the transfer of an institutional user establishment. Transfers of institutional user establishments are governed by General Ration Order 5.

24. Section 1407.145 (b) is amended by deleting the words "or registering unit".

25. Section 1407.146 (b) is amended to read as follows:

(b) Any person in possession of sugar which he holds as bailee or on which he has a lien or to which he has title for security purposes only, shall, upon acquiring title to such sugar or upon foreclosing his lien or the interest of the debtor therein, report such fact in writing to the State Director having jurisdiction over the area in which his principal business office is located. The report shall also state the manner in which possession of the sugar was acquired, the amount thereof, and the disposition proposed to be made of it. Such sugar may thereafter be disposed of by such person but only as follows: (1) It may be delivered in the manner provided by paragraph (a) of this section. (2) It may be delivered to a primary distributor without the receipt of stamps or certificates. (3) It may be delivered to a consumer, registering unit or institutional user establishment upon receipt of stamps or certificates as prescribed by Rationing Order No. 3 and the stamps or certificates thus received shall be surrendered to the State Director for cancellation within five days of receipt. (4) A registering unit owned by such person may use such sugar subject to the provisions of paragraph (b) of § 1407.91. An institutional user may use such sugar only upon the surrender of stamps or certificates equal in weight value to such sugar to the State Director having jurisdiction over the area in which his principal business office is located.

26. Section 1407.146 (c) is amended to read as follows:

(c) If a person in possesion of sugar which he holds as bailee or on which he has a lien or to which he has title for security purposes only, acquires title to such sugar or forecloses his lien or the interest of the debtor therein, the debtor or other person whose title or other interest was so acquired or foreclosed, or a person to whom the right to such sugar had been transferred pursuant to Rationing Order No. 3 may obtain certificates in weight value equal to the amount of such sugar: *Provided,* That such certificates may be obtained only by an institutional user establishment registered under General Ration Order 5, a registering unit or a registered consumer. Applications shall be made by the institutional user establishment, registering unit or registered consumer to the State Director having jurisdiction over the area in which the establishment, unit or consumer is registered on OPA Form No. R-315. The application shall state facts which establish compliance with the requirements of this paragraph and include such other information as the State Director may require. If the State Director determines that the applicant is entitled to certificates pursuant to this paragraph, the State Director shall instruct the board with which the applicant is registered to issue such certificates.

27. Section 1407.147a (c) is added to read as follows:

(c) "Registering unit" as used in this section includes all institutional user establishments registered under General Ration Order 5.

28. Section 1407.147b (b) is amended to read as follows:

(b) A registering unit or institutional user establishment recovering lost or stolen sugar for which it has obtained a certificate pursuant to § 1407.147a shall report such fact in writing to the State Director having jurisdiction over the area in which the registering unit or institutional user establishment is registered. The report shall also state the amount of such sugar and the disposition proposed to be made of it. Such sugar may thereafter be disposed of by such registering unit or institutional user establishment but only in the manner provided by subparagraphs (1), (2), (3) and (4) of paragraph (b) of § 1407.146.

29. Section 1407.147b (c) is amended to read as follows:

(c) An insurer or carrier recovering lost or stolen sugar shall report such fact in writing to the State Director having jurisdiction over the area in which its principal office is located. The report shall also state the amount of such sugar and the disposition proposed to be made of it. Such sugar may thereafter be disposed of by such person but only in the manner provided by subparagraphs (1), (2), (3) and (4) of paragraph (b) of § 1407.146.

30. Section 1407.148 (b) is amended by inserting after the phrase "by a registering unit" the words "or institutional user establishment".

31. Section 1407.149 is amended to read as follows:

§ 1407.149 *Drop shipments.* Any registering unit from which delivery of sugar is requested, if the parties so agree, may direct the registering unit or the institutional user requesting delivery to take the sugar from the premises of a third party or may direct the third party to deliver the sugar. In such event the registering unit from which delivery of sugar was requested shall surrender to the third party as authority for the delivery any stamps or certificates received from the registering unit or the institutional user to which the sugar is delivered.

32. Section 1407.150 is revoked.

33. Section 1407.163 is amended to read as follows:

§ 1407.163 *New establishments and ineligible establishments desiring sugar.* (a) Any person desiring to obtain sugar for an establishment (other than an institutional user establishment) not eligible for registration pursuant to Rationing Order No. 3 may petition the board having jurisdiction over the area in which the principal business office of the owner is, or will be, located, for registration and assignment to such establishment of a sugar base, allotment, provisional allowance or allowable inventory, as the case may be. The petition shall be made on OPA Form No. R–315. The board may not grant or deny the petition but shall follow the procedure set forth in § 1407.161 with regard to petitions for adjustment.

(b) Establishments referred to in this section include those which commenced operations using sugar subsequent to April 20, 1942.

34. Section 1407.169 (e) is amended to read as follows:

(e) Notwithstanding the terms of any contract, agreement, or commitment, regardless of when made, and except as otherwise authorized by the Office of Price Administration or provided in Rationing Order No. 3, or General Ration Order 5, no consumer, institutional user or industrial user shall deliver sugar.

35. Section 1407.170 (b) is amended to read as follows:

(b) The Collector of Customs may deliver sugar received by him to a registering unit or an institutional user establishment upon receipt of certificates in weight value equal to the sugar delivered or an authorization by the Office of Price Administration to such registering unit or institutional user establishment authorizing it to take delivery of such sugar. Certificates received by the Collector of Customs shall be delivered, at least once each calendar month, to the State Director having jurisdiction over the area in which such point of entry is located. Authorizations received by the Collector of Customs shall be delivered, at least once each calendar month, to the Office of Price Administration.

36. Section 1407.170 (d) is amended to read as follows:

(d) Applications for authorization to take sugar from the Collector of Customs shall be made to the Office of Price Administration by the registering unit or institutional user on OPA Form No. R–315 or such other form of application as shall be approved by the Office of Price Administration and shall include such information as the Office of Price Administration may require. Such authorization shall not be deemed to increase the allotment of the registering unit or institutional user.

37. Section 1407.204a is added to read as follows:

§ 1407.204a *Saving clause.* No provision of any amendment to Rationing Order No. 3 (unless such amendment otherwise expressly provides) effecting the dissolution of registering units, resulting in the amendment or cancellation of registrations, placing persons or establishments once subject to Rationing Order No. 3 under another order, or removing limitations or restrictions heretofore imposed by Rationing Order No. 3 from persons, establishments, or registering units shall be deemed to (1) excuse the failure to discharge or perform any duty or obligation or (2) condone any acts or omissions to act, by any person, establishing, or registering unit prior to the effective date of such amendment.

38. Section 1407.205 is amended to read as follows:

§ 1407.205 *Prohibited deliveries.* Notwithstanding the terms of any contract, agreement or commitment, regardless of when made, on and after June 19, 1942, except as otherwise expressly permitted in Rationing Order No. 3, deliveries of sugar shall be made only by and to, and accepted only by and from institutional user establishments registered under General Ration Order 5, registered consumers, registering units and primary distributors.

39. Section 1407.242 is amended by deleting the line "(a) Meals or food services_____ 50."

This amendment shall become effective March 1, 1943.

(Pub. Law 421, 77th Cong., W. P. B. Dir. No. 1 and Supp. Dir. No. 1E, 7 F.R. 562, 2965)

Issued this 1st day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3278; Filed, March 1, 1943; 4:50 p. m.]

PART 1407—RATIONING OF FOOD AND FOOD PRODUCTS

[Supplement 1 to Ration Order 13 [1]]

PROCESSED FOODS

§ 1407.1102 *Supplement 1 to Ration Order 13.* The following supplement to Ration Order 13, which is annexed to and made a part of § 1407.1101, is hereby issued:

(a) Processed foods shall have the point values set forth in the Official Tables of Point Values [2] (OPA Form R–1313 and the supplement thereto) which follow and which are made a part hereof:

(b) The industrial user allotment factors which are referred to in section 6.6 (c) of Ration Order 13 are as follows:

(1) Canned and bottled processed foods, and dry beans, peas and lentils—2.5;

(2) Dried and dehydrated processed foods, including dried and dehydrated soups and soup mixtures—5.1;

(3) Frozen processed foods—3.3.

This supplement shall become effective 12:01 a. m. March 1, 1943.

(Pub. Law 671, 76th Cong. as amended by Pub. Laws 89, 421, and 507, 77th Cong.; E.O. 9125, 7 F.R. 2719; E.O. 9280, 7 F.R. 10179; WPB Directive 1, 7 F.R. 562; Food Directive 3, 8 F.R. 2005, and Food Directive 5, 8 F.R. 2251)

Issued this 1st day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3276; Filed, March 1, 1943; 4:40 p. m.]

[1] 8 F.R. 1840, 2288.

[2] Filed with the Division of the Federal Register as part of the original document.

PART 1407—RATIONING OF FOOD AND FOOD PRODUCTS

[Ration Order 12,[1] Amendment 22]

COFFEE RATIONING REGULATIONS

A rationale for this amendment has been issued simultaneously herewith and has been filed with the Division of the Federal Register.*

The chapter title which read "Institutional Users" is amended to read "Institutional and Industrial Users" and the chapter title which read "Industrial Users" is deleted; the headnote to § 1407.1092 which read "Allotment percentage for institutional users," is amended to read "Allotment percentage for Class A industrial users"; § 1407.971, paragraph (f) of § 1407.992, paragraphs (c), (d), (e), and (f) of § 1407.995, § 1407.996, paragraphs (c), (d), and (e) of § 1407.998, §§ 1407.1004, 1407.1005, 1407.1007, and 1407.1008, and 1407.1026, and paragraph (a) of § 1407.1034 are revoked; paragraphs (g), (k), (l), and (p) of § 1407.952, § 1407.953, paragraph (a) of § 1407.990, paragraphs (a) and (b) of § 1407.995, paragraphs (a) and (b) of § 1407.997, paragraphs (a) and (b) of § 1407.998, paragraphs (a) and (b) of § 1407.999, paragraphs (a), (b), and (c) of § 1407.1000, paragraphs (a), (b), and (c) of § 1407.1001, paragraph (b) of § 1407.1002, paragraphs (a) and (b) of § 1407.1003, §§ 1407.1006, 1407.1015, and 1407.1017, paragraph (e) of § 1407.1020, paragraph (e) of § 1407.1032, paragraphs (b) and (d) of § 1407.1042, § 1407.1047, § 1407.1050, sub-paragraph (3) of paragraph (c) of § 1407.1056, § 1407.1061, and § 1407.1070 are amended to read as follows; new paragraph (d) to § 1407.1000, new paragraphs (d), (e), and (f) to § 1407.1001, new § 1407.1009, new § 1407.1055a, new

*Copies may be obtained from Office of Price Administration.

[1] 7 F.R. 9710, 10380, 11071, 11072; 8 F.R. 28, 167, 566, 621, 978, 1286, 1316, 1366, 1631, 1741, 2026, 2027, 2032, 2154, 2346, 2433.

paragraph (c) to § 1407.1065, and new § 1407.1089 are added as set forth below:

Definitions

§ 1407.952 *Definitions.* When used in Ration Order No. 12 the term: * * *

(g) "Compounder" means a person, other than a consumer, institutional user, or industrial user, who mixes or blends coffee with any substitute or substance including but not limited to chicory, cereal, peas, or beans for the purpose of transfer.

* * * * *

(k) "Industrial establishment" means an establishment which uses coffee in the production, manufacture, or processing of soluble coffee or any product other than coffee or in the preparation of food or beverages not served by it or its owner to individuals. It does not include an establishment which only blends, mixes, or compounds coffee with substitutes or substances including but not limited to chicory, cereal, beans, or peas. A person owning an industrial establishment is, with respect to the ownership and operation of such establishment, an industrial user. With respect to coffee used by him in the preparation of beverages which he does not serve to individuals, an industrial user is sometimes designated in Ration Order No. 12 a Class A industrial user. With respect to other uses of coffee by him, an industrial user is sometimes designated in Ration Order No. 12 a Class B industrial user.

(l) "Institutional establishment," "institutional user establishment," and "institutional user" have the respective meanings given to such terms by General Ration Order 5.

* * * * *

(p) "Registering unit" means the institutional establishment or group of institutional establishments, as defined prior to March 1, 1943, selected by the owner thereof to be treated as a single unit for the purposes of Ration Order No. 12 and which was so registered by him.

* * * * *

Jurisdiction

§ 1407.953 *Jurisdiction of boards.* For the purposes of Ration Order No. 12 each board shall have jurisdiction over each consumer and each institutional user establishment registered with it, and over each retailer, wholesaler, institutional user, and industrial user whose principal business office is located within the area assigned to the board.

Retailers and Wholesalers

§ 1407.990 *Compounders of coffee; reports.* (a) On and after November 22, 1942, no person, other than a consumer or institutional or Class A industrial user, shall blend, compound, or mix coffee with substitutes or substances, including but not limited to chicory, cereal, peas, or beans, unless he shall first notify the Office of Price Administration, Washington, D. C., of his intention to engage in such practice.

Institutional and Industrial Users

§ 1407.995 *Dissolution of registering units and registration of Class A industrial users.* (a) Every registering unit registered under Ration Order No. 12 is dissolved as of March 1, 1943.

(b) Every Class A industrial user who, prior to March 1, 1943, had registered establishments owned by him as one or more institutional registering units under Ration Order No. 12, shall, between March 1 and March 10, 1943, inclusive, file with the board having jurisdiction over the area in which his principal business office is located a statement specifying (1) the aggregate initial inventories of such establishments as required to be reported by him at the time he registered such establishments; (2) the aggregate allotments to which such establishments were entitled as registering units under Ration Order No. 12; (3) the aggregate allowable inventories, if any, of such establishments; (4) that part of the aggregate roasted coffee bases of such establishments which resulted from the use by such establishments of roasted coffee in the preparation of beverages not served by him to individuals; and (5) a list of all establishments in which he uses roasted coffee in the preparation of beverages not served by him to individuals, together with the addresses of such establishments and designation of the boards at which such establishments were registered pursuant to Ration Order No. 12. The filing of such a statement shall constitute his registration as a Class A industrial user.

§ 1407.997 *Allowable inventory of coffee for institutional or Class A industrial users.* (a) Any institutional or Class A industrial user who roasts green coffee used by him in the preparation of food or beverages is permitted a working inventory of coffee which shall be known as his allowable inventory.

(b) The allowable inventory of such an institutional or Class A industrial user shall be equal to three times the amount of roasted coffee roasted by him and used by him in the preparation of food or beverages in September 1942. In computing the allowable inventory there shall be deducted from the weight of the coffee included in such inventory, the weight of any substitutes or substances, including but not limited to chicory, cereal, beans, or peas, compounded, blended, or mixed by him with said coffee.

§ 1407.998 *Roasted coffee base of Class A industrial user.* (a) The roasted coffee base of a Class A industrial user owning establishments registered by him pursuant to Ration Order No. 12 as one or more institutional registering units shall be equal to that part of the aggregate roasted coffee bases of such establishments resulting from the use by such establishments of roasted coffee in the preparation of beverages not served by him to individuals.

(b) A person desiring to become a Class A industrial user may petition the Office of Price Administration, Washington, D. C., for assignment to him of a roasted coffee base. The petition shall state the name and address of such person, the location or proposed location and description of the establishments owned by him at which he intends to use roasted coffee as a Class A industrial user, the petitioner's inventory of coffee on the date of his application, the estimated average monthly use the petitioner will make of roasted coffee as a Class A industrial user, whether or not the petitioner roasts green coffee, and any other information the petitioner deems pertinent. The Office of Price Administration may, before acting on any such petition, require the petitioner to furnish any additional information it deems pertinent. Upon assignment of a base to such a person he may receive allotments pursuant to § 1407.999: *Provided, however,* That upon assignment of a base to such a Class A industrial user prior to April 30, 1943, he shall receive an allotment in an amount equal to 80 per cent of such base, reduced by an amount which bears the same proportion to the allotment as the number of days which have elapsed since March 1, 1943, bears to 61.

§ 1407.999 *Allotment.* (a) A Class A industrial user who has established a roasted coffee base shall receive, as provided in Ration Order No. 12, an amount of roasted coffee which is known as an allotment.

(b) The amount of the allotment for each period shall be the applicable percentage, specified in § 1407.1092, of the roasted coffee base of such Class A industrial user.

§ 1407.1000 *Application for allotment certificates.* (a) Application to the Board for allotment certificates shall be made by a Class A industrial user, as provided in this section, for consecutive two-month periods, the first of which shall commence on May 1, 1943: *Provided, however,* That where the industrial establishments owned by such industrial user were, prior to March 1, 1943, registered as institutional registering units pursuant to Ration Order No. 12, such industrial user may apply for and receive an allotment certificate for the period from March 1 to April 30, 1943, inclusive, in the same manner as and to the same extent that he was authorized, by the applicable regulations in effect prior to March 1, 1943, to apply for and receive it. Application shall be made not later than the 5th day of the first month of the period for which the application is being made and not earlier than the 15th day of the month preceding the period. The board, in its discretion, may permit an application to be made at any time after the time specified herein but in such case the board shall reduce the allotment by an amount which bears the same proportion to the allotment as the number of days which have elapsed from the start of the period bears to the total number of days in the period.

(b) A Class A industrial user who is not an institutional user and who does not roast green coffee in connection with his Class A industrial use, and whose initial inventory is greater than the aggregate of the allotments received by him or by registering units owned by him pursuant to Ration Order No. 12, shall not apply for an allotment certificate as a Class A industrial user for any period until such initial inventory has been reduced, by the crediting of all such prior

allotments, below the amount of his allotment for such period.

(c) A Class A industrial user, who is not also an institutional user, and who roasts green coffee for a Class A industrial use by him, whose initial inventory is greater than his allowable inventory plus the aggregate of the allotments received by him or by registering units owned by him pursuant to Ration Order No. 12, shall not apply for an allotment certificate as a Class A industrial user for any period until such initial inventory has been reduced, by the crediting of all such prior allotments, below the amount of his allowable inventory plus his allotment for such period.

(c) A Class A industrial user, who is an institutional user, who is assigned a roasted coffee base pursuant to § 1407.998 (b) shall not apply for an allotment, certificate as a Class A industrial user for any period until the inventory reported by him in his application pursuant to said section has been reduced, by the crediting of prior allotments, below the amount of his allotment for such period.

§ 1407.1001 *Amount for which allotment certificate is to be issued.* (a) Upon proper written application therefor a certificate shall be issued to a Class A industrial user in a weight value equivalent to his allotment except as provided in paragraphs (b), (c), or (d) of this section and subject to any adjustments required by Ration Order No. 12.

(b) The amount of the allotment certificate issued for the allotment period from May 1 to June 30, 1943, inclusive, to a Class A industrial user who does not roast green coffee in connection with his Class A industrial use, shall be the allotment for such period minus that portion of his initial inventory, as reported by him pursuant to § 1407.995, which has not already been charged against prior allotments received by such Class A industrial user pursuant to Ration Order No. 12, as reported by him pursuant to § 1407.995: *Provided, however,* That where such portion of his initial inventory exceeds his allotment for said period the first certificate issued to such Class A industrial user shall be of a weight value equal to the difference between his initial inventory and the aggregate of his allotments including the allotment for the period for which the certificate is issued.

(c) The amount of the allotment certificate issued for the allotment period from May 1 to June 30, 1943, inclusive, to a Class A industrial user who roasts green coffee in connection with his Class A industrial use shall be the allotment for such period, minus the amount, if any, by which any portion of his initial inventory, as reported by him pursuant to § 1407.995, which has not already been charged against prior allotments received by such Class A industrial user pursuant to Ration Order No. 12, exceeds his allowable inventory: *Provided, however,* That where such portion of his initial inventory exceeds his allowable inventory plus such allotment, the first certificate issued to such Class A industrial user shall be of a weight value equal to the difference between his initial inventory and the amount of his allowable inventory plus the aggregate of his allotments including the allotment for the period for which the certificate is issued.

(d) Notwithstanding anything to the contrary contained in this section, a Class A industrial user who is also an institutional user shall not have any part of his initial inventory charged against his allotments as a Class A industrial user. (Any amount remaining to be charged against allotments of registering units owned by him will be included in his opening inventory as an institutional user under General Ration Order 5.)

(e) The amount of the allotment certificate issued for the period from March 1 to April 30, 1943, inclusive, to a Class A industrial user who is also an institutional user, and who has been assigned a roasted coffee base pursuant to § 1407.998 (b), shall be the allotment for such period which he is entitled to receive pursuant to § 1407.998 (b).

(f) A Class A industrial user, who is not also an institutional user, and who is assigned a roasted coffee base pursuant to § 1407.998 (b) shall report to the board the amount of the inventory specified by him on his petition pursuant to said section. The amount of the allotment certificate issued for the period from March 1 to April 30, 1943, inclusive, to such a Class A industrial user shall be the allotment for such period (which he is entitled to receive pursuant to § 1407.998 (b)) minus the amount of roasted coffee reported by him to the board as his inventory pursuant to this paragraph: *Provided, however,* That when such inventory exceeds such allotment, the first certificate issued to such Class A industrial user shall be of a weight value equal to the difference between such inventory and the aggregate of his allotments including the allotment for the period for which the certificate is issued.

§ 1407.1002 *Adjustments.* * * *

(b) Any institutional or Class A industrial user who acquires roasted coffee without the surrender of evidences, shall, within five days of such acquisition, report to the State Director (1) the amount of roasted coffee so acquired, (2) the name and address of the person from whom such roasted coffee was acquired, and (3) the way in which and the date when such roasted coffee was acquired. Such institutional or Class A industrial user may use such roasted coffee only upon the issuance or surrender by him of appropriate evidences to the State Director.

§ 1407.1003 *Restriction on use.* (a) No Class A industrial user shall, in any allotment period, use more coffee for any purpose for which allotment certificates may be obtained by him than the amount of his Class A industrial user allotment for said period plus the unused portion of any prior allotments received pursuant to Ration Order No. 12, by him or by registering units owned by him, to the extent that such allotments were based upon the usage by him or by such registering units of roasted coffee in the preparation of beverages not served by him to individuals: *Provided, however,* That a Class A industrial user may use any part of a Class A industrial user allotment at any time after a certificate for such allotment has been issued to him.

(b) No Class A industrial user shall use roasted coffee allotted to him as a Class A industrial user, or allotted, pursuant to Ration Order No. 12, to him or to registering units owned by him, to the extent that such allotments were based upon the usage by him or by such registering units of roasted coffee in the preparation of beverages not served by him to individuals, for any purpose other than the preparation by him of beverages which will not be served by him to individuals.

§ 1407.1006 *Late registration.* A Class A industrial user eligible to register pursuant to § 1407.995 between March 1 and March 10, 1943, inclusive, but who has not done so, may register thereafter at the office of the board. Such Class A industrial user shall not be issued any certificates for any allotment periods or partial periods that may have elapsed.

§ 1407.1009 *Ration banking by industrial users and institutional user roasters.* (a) Notwithstanding anything contained in Ration Order No. 12 or any other ration order of the Office of Price Administration, each institutional and each Class A industrial user who roasts green coffee in connection with his operations as an institutional or Class A industrial user shall open at least one account for the institutional or industrial establishments at which green coffee is roasted by him.

(b) Any other industrial user may open an account for his establishment.

(c) A Class A industrial user may, at his option, open a separate account for each Class A industrial user establishment or for any group of Class A industrial user establishments owned by him, but if he opens an account for one of his Class A industrial user establishments he shall open an account or accounts for all such establishments owned by him.

(d) A Class B industrial user may, at his option, open a separate acount for each Class B industrial user establishment or for any group of Class B industrial user establishments owned by him, but if he opens an account for one of his Class B industrial user establishments he shall open an account or accounts for all such establishments owned by him.

(e) Each account shall be carried in the name of the institutional or industrial user who shall designate the establishment or establishments for which such account is opened. All accounts shall be opened in accordance with General Ration Order No. 3A, and, in the case of an institutional user, in accordance with General Ration Order 5.

(f) A Class A industrial user may transfer ration credits from one of his Class A industrial user accounts to another of his Class A industrial user accounts, and a Class B industrial user from one of his Class B industrial user accounts to another of his Class B industrial user accounts, by the issuance of a check without the transfer of coffee.

(g) A certificate received by a Class A industrial user as an allotment for the period from March 1 to April 30, 1943, inclusive, for a registering unit owned by

him or received by him for such use prior to March 1, 1943, may not be deposited by him an any account other than a Class A industrial user account opened by him.

§ 1407.1015 *Restrictions on use of coffee.* No industrial user shall roast any green coffee in connection with or for use in connection with the production, manufacture, or processing of any products, other than of beverages or of products to be transferred to the Army, Navy, Marine Corps, or Coast Guard or to any persons specified in § 1407.991 (c), without petitioning the Office of Price Administration, Washington, D. C., for permission to do so and obtaining such permission. The petition shall state the name and address of the petitioner; the purposes for which he intends to use the coffee he seeks permission to roast; the amount of roasted coffee so used by him in each month of 1941, and, if he was not in business during the entire year of 1941, the amount of roasted coffee so used by him in each month of 1942; the amount of green coffee the petitioner seeks permission to roast; his inventory of coffee on the date of his application; the amount of the allotment or allotments, if any, which he is entitled to receive as an institutional user, pursuant to General Ration Order 5, or as a Class A industrial user, pursuant to Ration Order No. 12; and any other facts deemed pertinent by such industrial user. The Office of Price Administration may, before acting on any such petition, require the petitioner to furnish any additional information it deems pertinent.

* * * * *

§ 1407.1017 *Class B industrial users—non-roasters.* A Class B industrial user who does not roast green coffee in the production, manufacture, or processing of products, may petition the Office of Price Administration, Washington, D. C., for allotments of roasted coffee. The petition shall state the name and address of the petitioner; the purposes for which roasted coffee is used or is desired to be used by him; the amount of roasted coffee so used by him in each month of 1941, and, if he was not in business during the entire year of 1941, the amount of roasted coffee so used by him in each month of 1942; the amount of allotments being sought; the amount of the allotment or allotments, if any, which he is entitled to receive as an institutional user, pursuant to General Ration Order 5, or as a Class A industrial user, pursuant to Ration Order No. 12; and any other facts deemed pertinent by such Class B industrial user. The Office of Price Administration may, before acting on any such petition, require the petitioner to furnish any additional information it deems pertinent.

* * * * *

Certificates and Coffee Stamps

§ 1407.1020 *Nature and validity of certificates and coffee stamps.* * * *

(e) A person receiving coffee stamps or certificates from a retailer, wholesaler, or institutional or industrial user may, if requested by the person surrendering the coffee stamps or certificates, transfer to such person a quantity of roasted coffee equal to the weight value of the coffee stamps and certificates so received, plus an additional quantity of roasted coffee equal to either: (1) an amount, not in excess of ten percent of the weight value of the coffee stamps or certificates so received, required to make a total quantity equal to a carload or (2) an amount not in excess of 23 pounds, required to permit a transfer in shipping packages customarily used by the transferor. The person acquiring roasted coffee in a quantity greater than the weight value of the coffee stamps and certificates surrendered by him shall be charged with such excess and shall surrender to the transferor coffee stamps or certificates in weight value equal to such excess within 15 days after such acquisition.

* * * * * *

§ 1407.1032 *Use of checks by depositors and nondepositors.* Notwithstanding anything to the contrary contained in Ration Order No. 12:

* * * * *

(e) A depositor who has received coffee stamps, certificates, or checks from a retailer, wholesaler, institutional user, or industrial user may issue to him a check in weight value equal to the roasted coffee which he has not transferred against such coffee stamps, certificates, or checks, but which he is then authorized to transfer to such retailer, wholesaler, institutional user, or industrial user against such coffee stamps, certificates, or checks.

* * * * * *

Transfer and Acquisition of Green Coffee

§ 1407.1042 *Disposition of purchase warrants, certain certificates, and ration credits by roasters.* * * *

(b) Every institutional or Class A industrial user who roasts green coffee shall retain in his possession, until further order by the Office of Price Administration, all certificates which, on or prior to March 1, 1943, cease to authorize the acquisition of roasted coffee. In April 1943 each such institutional and Class A industrial user shall forward to the Office of Price Administration, Washington, D. C., together with the report required to be made by him by § 1407.1071 (b), (1) a statement specifying the weight value of the certificates retained by him pursuant to this paragraph, and (2) a check in a weight value which, when added to the weight value of the certificates retained by him pursuant to this paragraph, shall be equal to 84 percent of the weight of the green coffee roasted by him between November 22, 1942, and March 31, 1943, inclusive. In every month subsequent to April 1943 each such institutional and Class A industrial user shall forward to the Office of Price Administration, Washington, D. C., together with the report required to be made by him by § 1407.1071 (b), a check equal in weight value to 84 percent of the weight of the green coffee roasted by him during the month for which such report is made.

* * * * * *

(d) If a person issues a check to the Office of Price Administration pursuant to paragraph (c) of this section, he shall, within three months thereafter, issue to the Office of Price Administration, Washington, D. C., a check equal in weight value to the difference in weight value between the check he was required to issue pursuant to paragraph (a) or (b) of this section, and the check he actually issued: *Provided, however,* That no such additional check need be issued on account of any deficiency in the weight value of a check due to the surrender or issuance of evidences to the board pursuant to § 1407.985, or to the fact that an institutional or Class A industrial user was not issued certificates for the amount by which his initial inventory exceeded his allowable inventory.

Transfers Permitted Without the Surrender of Coffee Stamps, Certificates, or Purchase Warrants and Irrespective of Restrictions on the Acquisition of Green Coffee

§ 1407.1047 *Coffee included in initial inventory.* Any coffee included in the initial inventory of a person, or which has been included, or was required to be included, in the opening inventory of an institutional user establishment pursuant to General Ration Order 5, may be transferred to said person or establishment without the surrender of evidences or purchase warrants and irrespective of any restriction on the acquisition of green coffee imposed by Ration Order No. 12.

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§ 1407.1050 *Transfers between establishments owned by same person.* Any person may transfer coffee, without the surrender of evidences, between establishments owned by him except between institutional establishments which are registered separately pursuant to General Ration Order 5.

* * * * * *

§ 1407.1055a *Limitation on application of §§ 1407.1054 and 1407.1055.* Notwithstanding anything to the contrary contained in §§ 1407.1054 and 1407.1055, the provisions of those sections shall not apply to institutional establishments.

§ 1407.1056 *Disposal of damaged coffee and undamaged coffee mingled therewith or coffee in a bag, package, or other container damaged while in transit by common carrier.* * * *

(c) * * * (3) An institutional or Class A industrial user may use such roasted coffee subject to the provisions of § 1407.1002 (b).

* * * * * *

§ 1407.1061 *Disposal of roasted coffee acquired without coffee stamps or certificates.* Any person who acquires roasted coffee without the surrender of coffee stamps or certificates, pursuant to § 1407.1060, may thereafter, if an institutional or Class A industrial user, use such roasted coffee subject to the provisions of § 1407.1002 (b) or may transfer such roasted coffee only upon surrender to him of appropriate coffee stamps or certificates, except as otherwise expressly permitted by Ration Order No. 12. Such coffee stamps or certificates shall, within five days after each such transfer, be surrendered for cancellation to the State Director of the State in which such person resides or in which his principal business office is located.

* * * * * *

Petitions for Adjustment; New Business

§ 1407.1065 *Petitions for adjustment of base, allotment, inventory, or allowable inventory.* * * *

(c) No institutional user may petition for adjustment of his roasted coffee base or allotment pursuant to this section.

* * * * *

Reports and Records

§ 1407.1070 *By institutional and industrial users.* Every institutional user and every industrial user shall maintain a record showing by months, the amounts of green and roasted coffee acquired by him and the names and addresses of the persons from whom such coffee was acquired, the amount of green coffee roasted by him, and, in the case of a Class B industrial user, the amount of coffee used by him in products transferred by him.

* * * * *

Enforcement

§ 1407.1089 *Saving clause.* No provision of any amendment to Ration Order No. 12 (unless such amendment otherwise expressly provides) effecting the dissolution of registering units, resulting in the amendment or cancellation of registrations, placing persons or establishments once subject to Ration Order No. 12 under another order, or removing limitations or restrictions theretofore imposed by Ration Order No. 12 from persons, establishments, or registering units shall be deemed to (1) excuse the failure to discharge or perform any duty or obligation or (2) condone any acts or omissions to act, by any person, establishment, or registering unit, prior to the effective date of such amendment.

This amendment shall become effective 12:01 a. m. on March 1, 1943.

(Pub. Law 671, 76th Cong., as amended by Pub. Laws 89, 507, 421, and 729, 77th Cong.; W.P.B. Dir. No. 1, Supp. Dir. No. 1–R)

Issued this 1st day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43–3277; Filed, March 1, 1943; 4:40 p. m.]

PART 1407—RATIONING OF FOOD AND FOOD PRODUCTS

[Ration Order 13,[1] Amendment 2]

PROCESSED FOODS

A rationale for this amendment has been issued herewith and has been filed with the Division of the Federal Register.*

Ration Order 13 is amended in the following respects:

1. Section 4.4 (a) is amended to read as follows:

(a) As part of his registration, a wholesaler must report, on OPA Form R–1310, his inventory of processed foods (by items and sizes) at the opening of business on March 1, 1943, and the point value of his inventory of processed foods (by items and sizes) at the close of business on March 31, 1943. If he has more than one wholesale establishment, his registration must include a report of the total point value of his inventory at all those establishments. His inventory at the end of each month must then be reported in his report for that month.

2. Section 6.1 (a) is amended to read as follows:

(a) An "industrial user establishment" is any place at which "processed foods" are used in producing or manufacturing for sale or "transfer" any product which is not a processed food. (For example, a bakery at which canned peaches are used in baking peach pies, for sale or transfer, is an industrial user establishment. Canned peaches are processed foods, but peach pie is not). A place at which processed foods are used in producing other processed foods is a "processor establishment" and not an industrial user establishment. (An example of this would be the use of canned peaches for making canned fruit salad, since both canned peaches and canned fruit salad are processed foods.) Moreover, a place, such as a restaurant, at which processed foods are used in the preparation for service and the service of meals, would be an "institutional user establishment," and not an industrial user establishment. (An "institutional user" may obtain processed foods allotments, and may use processed foods, only in accordance with the provisions of General Ration Order 5.)

3. Section 6.7 (b) is amended to read as follows:

(b) His allotment is computed in the same way as that of an industrial user who registered on time. However, unless he shows good cause for his failure to register on time, his allotment is to be reduced in proportion to the part of the allotment period which had elapsed at the time he registered.

4. Section 6.10 is added, to read as follows:

SEC. 6.10 *Dry beans, peas and lentils, and dried and dehydrated soups and soup mixtures are included in classes of processed foods.* (a) Whenever this order refers to processed foods by classes, the class of canned and bottled processed foods includes dry beans, peas and lentils, and the class of dried and dehydrated processed foods includes dried and dehydrated soups and soup mixtures.

5. Section 9.5 (c) is amended to read as follows:

(c) *When points must be given up.* The transferor must get the points from the transferee, and the transferee must give them up, at or before the time when the transfer is made. However, if the transfer is made through shipment by railroad or any other public carrier, the transferor may arrange to have the carrier get the points for him from the transferee, at the time of actual delivery, or to have the points obtained for him by anyone in exchange for the bill of lading or other document entitling its holder to take possession of the processed foods. Where transfer is made by delivery at a time when the transferor or his authorized agent or the transferee or his authorized agent are not present, the points may be given up later, but not more than seventy-two hours after the delivery.

6. Section 9.5 (e) (4) is amended to read as follows:

(4) *General.* Points may be transferred freely between establishments of the same type operated by the same person, and points of one of those establishments may be used to get processed foods for another of them. However, this rule does not apply to the movement of points between institutional user establishments, which is covered by the provisions of General Ration Order 5.

7. Section 10.4 (b) is amended to read as follows:

(b) This rule does not apply to the movement of stocks between "institutional user establishments", which is covered by the provisions of General Ration Order 5.

8. Section 10.9 is amended to read as follows:

SEC. 10.9 *Processed foods may be transferred to prospective buyers for sampling, point-free and may be used for sampling and demonstration.* (a) A processor may deliver processed foods to prospective buyers (other than consumers) for sampling, without getting points. However, he may not deliver in this way more than one-fortieth of one percent of the total amount of processed foods produced or imported by him.

(b) A retailer or "wholesaler" who acquires processed foods from a processor may sample some of them in order to check grades and quality, and may use some of them to demonstrate them to prospective purchasers other than consumers. However, he may not use for this purpose more than one-tenth of one percent of the total amount of processed foods acquired by him. A wholesaler shall attach to his monthly report to the Washington Office on OPA Form R–1310 a statement accounting for the amount of processed foods used by him for sampling or demonstration to prospective purchasers.

9. Section 10.12 is added, to read as follows:

SEC. 10.12 *Processors may transfer point free to allow for spoilage.* (a) In any case in which a processor makes a money allowance to his transferee to cover spoilage of the processed foods transferred, he may, in order to allow for spoilage, transfer to his transferee, without receiving points, processed foods in an amount not exceeding the same percentage of the total amount transferred that the money allowance made is of the total price paid. However, such transfer may not, in any event, exceed one-fourth of one percent of the total amount transferred.

(b) If the actual spoilage of processed foods transferred by a processor exceeds one-fourth of one percent, the transferee may return the spoiled foods to the processor and receive points for the dif-

*Copies may be obtained from the Office of Price Administration.

[1] 8 F.R. 1840, 2288.

ference between the amount spoiled and any allowance already made. However, if he does not return the spoiled processed foods, he may receive points for that difference only if and to the extent that the processor makes a money adjustment for the spoiled processed foods.

(c) The processor must keep a record of the name and address of each person to whom such point-free transfers and point returns are made, the dates thereof, and the amounts of such transfers and returns.

10. Section 14.4 (b) is amended to read as follows:

(b) *Spoiled processed foods.* No adjustment, other than that provided in section 10.12 are granted for processed foods which spoiled. Spoiled processed foods not covered in section 10.12 may be replaced only by exchanging them for other processed foods of equal point value. However, a "processor" must account, in his monthly report to the Washington office, for processed foods which spoiled in his hands, or which he took back in an exchange.

11. Section 14.4 (c) is revoked.

12. Section 14.6 is added, to read as follows:

SEC. 14.6 *Dry beans, peas and lentils may be acquired for use as seed.*

(a) Any person who needs dry beans, peas, or lentils for use as seed may apply, on OPA Form R–315, for a certificate for the number of points needed to acquire them. The application must be made to the Board for the place where he lives, and must show:

(1) The name and address of the applicant;

(2) The reasons why he needs the dry beans, peas or lentils;

(3) The amount needed.

He must also give any other information which the board may require. If the board finds that the dry beans, peas or lentils will be used for seed, it shall issue a certificate for the number of points needed to acquire them.

13. Section 19.4 is added, to read as follows:

SEC. 19.4 *General ration order 5 governs whenever inconsistent with this order.* (a) If any provision of this order is inconsistent with the provisions of General Ration Order 5, the provisions of General Ration Order 5 shall govern, and shall supersede the provisions of this order to the extent that they are inconsistent.

14. Article XXII, containing sections 22.1, 22.2, and 22.3, is added, to read as follows:

Article XXII: Exports

SEC. 22.1 *Processed foods may be exported point-free.* (a) Any "person" who exports "processed foods" to any foreign country or to any territory or possession of the United States (other than the District of Columbia) need not receive points for the export.

SEC. 22.2 *Points may be obtained to acquire processed foods for export.*

(a) A person who needs points with which to "acquire" processed foods for export to any foreign country or to any territory or possession of the United States (other than the District of Columbia), may apply, on OPA Form R–315, to the district office (or, where there is none, to the State office) for the place where his principal business office is located. The application must show:

(1) His name and business address;

(2) The port (or other shipping point) from which they will be shipped, and the method of shipment;

(3) The name and address of the person to whom the foods are to be exported; and

(4) The number of points needed.

He must also give any other information which the district (or State) office may request. However, military or naval information which is secret in nature need not be disclosed.

(b) If the district (or State) office finds that the processed foods will be acquired for export, it shall issue a "certificate" for the number of points needed.

(c) No person may use processed foods acquired for a certificate issued under this section, for any purpose other than export to a foreign country or to a territory or possession of the United States (other than the District of Columbia). However, if he is unable to export them, he may dispose of them by sale or transfer in the way a "retailer" is permitted to do so under this order. Immediately after such a sale or transfer, he must give up to the district (or State) office all points received for them.

SEC. 22.3 *Exporter must account for all processed foods exported.* (a) Any person who exports processed foods (other than a consumer who acquired them with his "stamps") must submit a copy of a Shippers' Export Declaration (Commerce Form 7525) to the Office of Price Administration within seven days after the export. The declaration must contain a list of the processed foods exported and must contain a signed statement by an authorized customs official that, to the best of his knowledge and belief, those processed foods were exported by such person. A "processor", or a "wholesaler" who did not receive an advance of points under section 22.2 must mail the declaration to the "Washington Office" along with his report for the month in which he exported the processed foods. Any other person must send the declaration to the district (or State) office.

(b) If the foods were consigned to an agency of the United States and no Shippers' Export declaration was filed at the time of the shipment the exporter may submit, instead of the Declaration, a bill of lading, manifest, or other satisfactory evidence that the foods were actually exported.

(c) A person who received an advance of points under section 22.2 must account to the district (or State) office within thirty days for all the points he received. At that time he must return any points which he did not use to acquire processed foods for export. If, within that time, he exported all the processed foods which he acquired with the points received, he need only submit the declaration or other evidence of export.

(d) A retailer or wholesaler who exported processed foods and who did not receive an advance of points under section 22.2 may, when he submits the declaration or other evidence of export, apply on OPA Form R–315 for points equal to the point value of the processed foods he exported. If the district (or State) or the Washington office finds that the stated amount of processed foods was exported by the applicant and that he has not already received points with which to acquire or replace them, it shall issue a certificate to him for the number of points of processed foods which he exported.

(e) An agency of the United States which has exported processed foods need not submit a declaration or other evidence of export, and need not account for an advance of points under section 22.2.

15. A new Article XXIII, containing sections 23.1, 23.2, 23.3, 23.4, 23.5, 23.6, 23.7 and 23.8, is added to read as follows:

SEC. 23.1 *Exempt agencies may acquire processed foods.* (a) Nothing in this order restricts the amounts of "processed foods" which may be "acquired" by the Army, Navy, Marine Corps or Coast Guard of the United States or by the War Shipping Administration, Office of Lend-Lease Administration or Food Distribution Administration. (These agencies are referred to in this order as "exempt agencies" and are exempt agencies for the purpose of General Ration Order 3B.) In addition, the Army Exchange Service, to the extent it acquires processed foods for export to a foreign country or a territory or possession of the United States (except the District of Columbia), and ships' service departments afloat, are exempt agencies under this order and General Ration Order 3B, and may acquire processed foods without restriction as to quantity.

SEC. 23.2 *How exempt agencies acquire processed foods.* (a) Each of the agencies listed in Section 23.1 is authorized to open one or more exempt ration bank accounts of the type described in General Ration Order 3B. Processed foods may be "transferred" to and acquired by these agencies only in exchange for points in the form of ration checks equal to the point value of the processed foods transferred. However, processed foods may be transferred between or within these agencies without the surrender of points.

(b) Any "person" who transfers processed foods to any of these agencies must, at or before the time of delivery, submit to it an invoice or other statement for the points payable on account of the transfer. The ration check must be sent to the transferor at the time of delivery or as soon as practicable thereafter.

(c) If for any reason a ration check cannot be used when one of these agencies acquires processed foods, an emergency acknowledgment shall be given to the transferor, instead of a check. This acknowledgment may be in any form, but must show the name of the agency, the name and address of the activity within the agency for which the processed foods are acquired, the name and address of the activity to which the emergency acknowledgment must be sent for replacement by a ration check,

the point value of the processed foods acquired, and the date of acquisition. The acknowledgment must be signed by an authorized officer or employee of the agency, and must show his official title or rank. A person to whom such an acknowledgment is given may not exchange it at a "board" or use it to acquire processed foods but must send it to the agency activity designated thereon, and a ration check for the amount of processed foods transferred shall be given to him in exchange for the acknowledgment.

SEC. 23.3 *Post exchanges and ships' service departments ashore may acquire processed foods for points.* (a) Processed foods may be transferred to and acquired by Army exchanges, post exchanges of the Marine Corps, and ships' service departments ashore of the Navy and Coast Guard, and other similar activities designated by the respective exempt agencies, only in exchange for points in the form of ration checks equal to the point value of the processed foods transferred, without regard to who transfers them. However, Army exchanges, post exchanges, ships' service departments ashore, and similar designated activities, may not open ration bank accounts with unlimited drawing privileges of the type described in General Ration Order 3B. Points needed by these activities for the acquisition of processed foods will be issued to them in accordance with arrangements between the Office of Price Administration and the Army Exchange Service of the United States War Department, and the Bureau of Naval Personnel of the Navy Department, the Coast Guard and the Marine Corps. (The issuance of points for use by Army exchanges, post exchanges and ships' service departments ashore for the acquisition of processed foods for institutional use is covered by General Ration Order 5.)

(b) Points may be transferred freely without a transfer of processed foods among ration bank accounts maintained for Army exchanges, among accounts maintained for post exchanges, among accounts maintained for ships' service departments ashore of the Navy, and among accounts maintained for ships' service departments ashore of the Coast Guard.

(c) During March 1943, Army exchanges, Post Exchanges, Ships' Service Departments Ashore, and similar designated activities, may, if ration checks are unavailable, use emergency acknowledgments to acquire processed foods, in the way described in section 23.2 (c). An emergency aknowledgment issued under this section may not be used by the person to whom it was issued to acquire processed foods, but must be exchanged for a ration check at the activity designated thereon.

SEC. 23.4 *Sales commissaries, post exchanges and ships' service departments ashore may transfer processed foods for points.* (a) Army exchanges, post exchanges, ships' service departments, ashore, sales commissaries, commissary stores, and any other activity of the Army, Navy, Marine Corps or Coast Guard and the Food Distribution Administration may transfer processed foods only in exchange for points in the same way as "retailers" are permitted to make transfers under this order. However, they are not required to register as retailers, "wholesalers", or "processors".

(b) All points so received by Army exchanges, post exchanges, ships' service departments ashore, sales commissaries, commissary stores, or any other activity of the Army, Navy, Marine Corps or Coast Guard or by the Food Distribution Administration must be deposited in the ration bank accounts maintained for them. These points may then be used to acquire other processed foods.

SEC. 23.5 *Veterans' administration may apply for certificates to acquire processed foods.* (a) The veterans' Administration may apply to any District or State Office, or to the Washington Office, for certificates to acquire processed foods. Upon such application, one or more certificates will be issued to permit the acquisition of the amount of processed foods needed.

SEC. 23.6 *Industrial users may replenish processed foods used in transfers to exempt agencies.* (a) Any "industrial user" who transfers to any exempt agency any products which he manufactured after February 28, 1943, in the manufacture of which he used processed foods, may apply to and obtain from his board a "certificate" equal in point value to the processed foods used by him in such products. The application shall be made on OPA Form R–315 and shall set forth the nature and amount of the products, the time when the products were manufactured, the date when such products were transferred and the amount of processed foods used by him in such products. The application shall be accompanied by such evidence of transfer to the exempt agency as the board may require. If a certificate is issued under this section, the industrial user's allotment for the allotment period in which it is issued shall be considered increased by the amount of the certificate.

SEC. 23.7 *Ships' stores for ocean-going vessels*—(a) *The owner of the vessel must get a statement from the collector of the customs.* Any person who operates an ocean-going vessel engaged in the transportation of cargo or passengers in foreign, coastwise, or intercoastal trade, and who needs processed foods as ships' stores, must get a statement signed by the Collector of the Customs (or his deputy) authorizing the operator of the vessel (or his agent) to acquire a specified amount of processed foods as ships' stores.

(b) *Acquisition of the processed foods by the owner of the vessel.* The operator of the vessel (or his agent) may, without giving up points, acquire processed foods up to the amount shown on the Customs Collector's statement, by giving the statement to the person from whom he acquired the processed foods.

(c) *Transfer of processed foods to the owner of the vessel.* In exchange for the Customs Collector's statement, any retailer, wholesaler, or processor may, without getting points, transfer processed foods to the operator of the vessel (or his agent) up to the amount specified on the statement. A retailer or wholesaler may then exchange the Customs Collector's statement for a certificate, at his board. He must attach to the statement a signed receipt, invoice, or othe evidence to prove the transfer of the processed foods. If the board is satisfied that the processed foods were transferred as ships' stores, it shall issue a certificate to the retailer or wholesaler for the number of points needed to replace the processed foods transferred. A processor must send the Customs Collector's statement and the attached receipt or other evidence with his monthly report (on Form OPA R–1305) to the Office of Price Administration, care of the Bureau of the Census, Washington, D. C.

SEC. 23.8 *Governmental investigatory agencies may acquire processed foods needed in their investigations.* (a) An investigatory agency of the United States or of any State or local government which needs processed foods in order to perform its inspections or investigations may apply for points to acquire them. The application must be in writing, on an official letterhead of the agency (if any is available), and must state the name of the agency, the purpose for which points are needed, the period during which they are needed, and the number of points required. An agency of the United States may make its application to the Washington Office, or to any district or State office. An agency of a State or local government shall apply to the district office (or, where there is none, to the State office). If the district, State, or Washington Office finds that points are needed in order to carry on the investigatory activities of the agency, it shall issue one or more certificates for the number of points required.

(b) The Food and Drug Administration of the Federal Security Agency (which is hereby designated an exempt agency for this purpose) may open one or more exempt ration book accounts of the type described in General Ration Order 3B. However, it may issue ration checks against those accounts only to acquire processed foods which are needed for inspection or investigation.

(c) Any government agency which acquires processed foods under this section may, after they have served the purpose for which they were acquired, dispose of them to any federal, state or local institution without receiving points for them. The institution which receives the processed foods shall report in writing the amount received and the date on which it was received to the district (or State) office for the area in which it is located. Its allotment shall not be regarded as increased by such acquisition.

This amendment shall become effective 12:01 a. m. on March 1, 1943.

(Pub. Law 671, 76th Cong., as amended by Pub. Laws 89, 421, 507 and 729, 77th Cong.; E.O. 9125, 7 F.R. 2719; E.O. 9280, 7 F.R. 10179; WPB Directive 1, 7 F.R. 562;

Food Directive 3, 8 F.R. 2005, and Food Directive 5, 8 F.R. 2251)

Issued this 1st day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3270; Filed, March 1, 1943; 3:42 p. m.]

PART 1407—RATIONING OF FOOD AND FOOD PRODUCTS

[Ration Order 13,[1] Amendment 3]

PROCESSED FOODS

A rationale for this amendment has been issued simultaneously herewith and has been filed with the Division of the Federal Register.*

Ration Order 13 is amended in the following respects:

1. Section 1.1 (a) is amended to read as follows:

(a) The following foods called "processed foods," are covered by this order:
(1) All fruits, fruit juices, vegetables, vegetable juices, soups, and baby foods, packed in hermetically sealed containers of any type and sterilized by the use of heat;
(2) All frozen fruits and vegetables;
(3) All dried and dehydrated fruits and soups;
(4) All dry beans, lentils, and peas.
The only foods in the above group which are not covered by this order are listed in Appendix A (section 30.1). The foods listed in Appendix A are not "processed foods" as that term is used.

2. Section 21.1 (a) (10) is amended to read as follows:

(10) "Processed foods" means:
(i) All fruits, fruit juices, vegetables, vegetable juices, soups, and baby foods, packed in hermetically sealed containers of any type and sterilized by the use of heat;
(ii) All frozen fruits and vegetables;
(iii) All dried and dehydrated fruits and soups;
(iv) All dry beans, lentils, and peas.
The only foods in the above group which are not covered by this order are listed in Appendix A (section 30.1). The foods listed in Appendix A are not "processed foods" as that term is used.

3. Section 21.1 (a) (12) (iii) is amended to read as follows:

(iii) Sorts, washes, and dries or dehydrates fruits; or

Appendix

4. Appendix A is added as set forth below:

Appendix A. The following foods are not "processed foods" as that term is used in this order:

Artichoke paste.
Bitters.
Bouillon cubes and powders.
Bread or cake with raisins including brown bread.
Candied fruits.
Cane syrups.
Capers.
Cereals.
Chocolate syrup.
Condiment sauces (other than those containing a base of tomato products).
Corn syrup.
Date and nut bread.
Dehydrated vegetables (hermetically packed).
Dried mushrooms (hermetically packed).
Frozen fruits and vegetables in containers over ten (10) pounds.
Fruit and vegetable dyes and flavoring extracts, fruit syrups and similar products (other than full strength or concentrated fruit or vegetable juices).
Fruit and vegetable juices in containers over one (1) gallon.
Fruit cakes.
Fruit flavoring bases prepared for use in the further manufacture of products for human consumption and consisting of a combination of fruit juice with one or more of the following added ingredients: acidulent, citrus oil, fruit extract or other flavoring material.
Fruit puddings.
Gravy mixes.
Health foods with wheat, gluten or other cereal or flour base.
Hearts of palm and hearts of artichokes.
Horseradish.
Jams, jellies, marmalades, fruit butters, and other similar preserves.
Maraschino cherries.
Marrons and nesselrode.
Meat stews even though containing some vegetables.
Milk.
Mincemeat.
Molasses and bead molasses.
Mustard.
Nuts, nut meats and nut milks.
Olives.
Peanut butter.
Peppers and pimentos.
Pickles; relishes; pickled onions, tomatoes and watermelon; cocktail onions, mushrooms and oranges; and spiced cantaloupe and watermelon.
Popcorn.
Potato salad.
Root and ginger beer extracts.
Soft drinks containing less than 25% by weight of natural fruit juices.
Soya bean milk and soya bean oil.
Soy sauce.
Spaghetti, macaroni, noodles or similar paste products packed in hermetically sealed containers, even though mixed or combined with added vegetable sauces.
Spices.
Vegetable seasonings including liquid and salts.

This amendment shall become effective 12:01 a. m. on March 1, 1943.

(Pub. Law 671, 76th Cong. as amended by Pub. Laws 89, 421, and 507, 77th Cong.; E.O. 9125, 7 F.R. 2719; E.O. 9280, 7 F.R. 10179; W.P.B. Directive 1, 7 F.R. 562; Food Directive 3, 8 F.R. 2005, and Food Directive 5, 8 F.R. 2251)

Issued this 1st day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3271; Filed, March 1, 1943; 3:42 p. m.]

*Copies may be obtained from the Office of Price Administration.

[1] 8 F.R. 1840, 2288.

Notices

DEPARTMENT OF LABOR.

Bituminous Coal Division.

[Docket No. A-1759]

KISTLER COAL COMPANY

ORDER CONTINUING TEMPORARY RELIEF, ETC.

Order continuing temporary relief terminating conditionally final relief and notice of and order for hearing in the matter of the petition of the Kistler Coal Company, code member in District No. 14, for revision of certain price classifications and minimum prices for coals produced from the Rock Island Mine.

An original petition was filed with this Division on November 23, 1942, by the above-named party, pursuant to section 4 II (d) of the Bituminous Coal Act of 1937, requesting revision of the price classifications and minimum prices for the coals in Size Group Nos. 4, 6, 7, 8, 9 and 18 produced from the Rock Island Mine, Mine Index No. 203, of the Kistler Coal Company, located in Subdistrict No. 6 of District No. 14 for shipments by both rail and truck.

On December 26, 1942, a memorandum opinion and order granting temporary relief and conditionally providing for final relief was issued in this matter (8 F.R. 348) temporarily establishing the price classifications and minimum prices requested by petitioner for the coals of the Rock Island Mine, Mine Index No. 203 of the Kistler Coal Company in Size Group Nos. 4, 6, 7, 8, 9 and 18. This order further provided that the relief granted therein would become final within sixty (60) days from the date thereof unless it should otherwise be ordered.

The Bituminous Coal Consumers' Counsel, on February 9, 1943, filed with the Division an intervention and answer in opposition to temporary and final relief pending public hearing contending that the allegations contained in the original petition were not sufficient to warrant the final relief prayed for by petitioner and praying that the order of December 26, 1942, providing for conditionally final relief, be rescinded until after a public hearing upon the petition.

In view of the issue raised by the intervention and answer of the Bituminous Coal Consumers' Counsel, it appears that no permanent relief should be granted in this matter without a hearing. However, no sufficient reason having been advanced by the Bituminous Coal Consumers' Counsel to warrant termination of the temporary relief heretofore granted by the order entered herein on December 26, 1942, it is deemed advisable to continue such temporary relief in effect pending final disposition of this proceeding.

Now, therefore, it is ordered, That the price classifications and minimum prices temporarily established for the coals of the Rock Island Mine, Mine Index No. 203 of the Kistler Coal Company, by the order entered in this matter on December 26, 1942, be, and they hereby are, continued in effect pending further order herein.

It is further ordered, That the permanent relief conditionally provided for by the order entered in this matter on December 26, 1942, be, and it hereby is, terminated.

It is further ordered, That a hearing in the above-entitled matter under the applicable provisions of the Bituminous Coal Act of 1937 and the rules of the Division be held on March 18, 1943, at 10 o'clock in the forenoon of that day at a hearing room of the Bituminous Coal Division, at the Sebastian County Courthouse, Fort Smith, Arkansas.

It is further ordered, That D. C. McCurtain, or any other officer or officers of the Division duly designated for that purpose shall preside at the hearing in such matter. The officers so designated to preside at such hearing are hereby authorized to conduct said hearing, to administer oaths and affirmations, examine witnesses, take evidence, to continue said hearing from time to time, and to prepare and submit proposed findings of fact and conclusions and the recommendation of an appropriate order in the premises, and to perform all other duties in connection therewith authorized by law.

Notice of such hearing is hereby given to all parties herein and to persons or entities having an interest in this proceeding and eligible to become a party herein. Any person desiring to be admitted as a party to this proceeding may file a petition of intervention in accordance with the rules and regulations of the Bituminous Coal Division for proceedings instituted pursuant to section 4 II (d) of the Act, setting forth the facts on the basis of which the relief in the original petition is supported or opposed or on the basis of which other relief is sought. Such petitions of intervention shall be filed with the Bituminous Coal Division on or before March 13, 1943.

All persons are hereby notified that the hearing in the above-entitled matter and any orders entered therein, may concern, in addition to the matters specifically alleged in the petition, other matters necessarily incidental and related thereto, which may be raised by amendment to the petition, petitions of intervention or otherwise, or which may be necessary corollaries to the relief, if any, granted on the basis of the original petition.

The matter concerned herewith is in regard to the petition of the Kistler Coal Company for revision of certain price classifications and minimum prices for coals produced from its Rock Island Mine, Mine Index No. 203, located in Subdistrict No. 6 of District No. 14 for all shipments except truck and for truck shipments as follows:

FROM

	Size groups					
	4	6	7	8	9	18
For all shipments except truck	J	K	K	K	L	O
For truck shipments (in cents per ton)	435	435	435	435	410	345

TO

	Size groups					
	4	6	7	8	9	18
For all shipments except truck	D	E	E	E	E	J
For truck shipments (in cents per ton)	475	475	475	475	450	375

Dated: February 26, 1943.

[SEAL] DAN H. WHEELER,
Director.

[F. R. Doc. 43-3208; Filed, March 1, 1943; 10:45 a. m.]

CIVIL AERONAUTICS BOARD.

[Docket Nos. 300 and 499]

PAN AMERICAN AIRWAYS, INC.

NOTICE OF HEARING

In the matter of the petition of Pan American Airways, Inc., for rehearing, reargument and reconsideration of the Board's order dated August 31, 1942, fixing the fair and reasonable rates of compensation for the transportation of mail by aircraft, the facilities used and useful therefor, and the services connected therewith in the petitioner's transpacific services.

Notice is hereby given pursuant to the Civil Aeronautics Act of 1938, as amended, particularly sections 406 and 1001 of said Act, in the above-entitled proceeding, that hearing is assigned to be held on March 8, 1943, 10:00 a. m. (eastern war time) in Conference Room No. 3, Department of Commerce Auditorium, 14th Street and Constitution Avenue NW., Washington, D. C., before Examiner Herbert K. Bryan.

Dated Washington, D. C., March 1, 1943.

By the Civil Aeronautics Board.

[SEAL] FRED A. TOOMBS,
Acting Secretary.

[F. R. Doc. 43-3288; Filed, March 2, 1943; 10:19 a. m.]

FEDERAL POWER COMMISSION.

[Docket No. 230]

TENNESSEE GAS AND TRANSMISSION COMPANY

ORDER POSTPONING DATE OF HEARING

FEBRUARY 27, 1943.

It appearing to the Commission that:

Pursuant to its orders of October 31, 1942, December 2, 1942, and December 11, 1942, a public hearing was begun on January 18, 1943, in the above-entitled proceeding, which hearing continued from time to time until February 2, 1943, upon which day the hearing was adjourned by the Commission's Trial Examiner to reconvene on March 10, 1943, at 9:45 a. m., in the hearing room of the Federal Power Commission, Hurley-Wright Building, 1800 Pennsylvania Avenue NW., Washington, D. C.;

The Commission, upon its own motion and for good cause shown, *orders,* That:

The hearing in the above-entitled proceeding begun on January 18, 1943, pursuant to the orders of October 31, 1942, December 2, 1942, and December 11, 1942, and adjourned by the Commission's Trial Examiner on February 2, 1943, to March 10, 1943, at 9:45 a. m., in the hearing room of the Federal Power Commission, Hurley-Wright Building, 1800 Pennsylvania Avenue NW., Washington, D. C., is hereby postponed until June 1, 1943, at the same hour and place as herein designated.

By the Commission.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 43-3314; Filed, March 2, 1943; 10:44 a. m.]

OFFICE OF ALIEN PROPERTY CUSTODIAN.

[Vesting Order 934]

ESTATE OF JOSEPH JANVIER WOODWARD

In re: Estate of Joseph Janvier Woodward, deceased; File D-38-365; E.T. sec. 764.

Under the authority of the Trading with the Enemy Act as amended, and Executive Order 9095, as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by the Fidelity-Philadelphia Trust Company, Trustee, acting under the judicial supervision of the Orphans' Court of Philadelphia County, Philadelphia, Pa.,

(2) Such property and interests are payable or deliverable to, or claimed by, nationals of a designated enemy country, Italy, namely,

Nationals:	*Last known address*
Dr. Lino Gay	Italy.
Person or persons, names unknown, entitled to receive the estate of Gaio Gay, who died a resident of Italy	Italy.

And determining that—

(3) If such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country, Italy; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest, and claim of any kind or character whatsoever of Dr. Lino Gay and person or persons, names unknown, entitled to receive the estate of Gaio Gay, who died a resident of Italy, and each of them, in and to the trust fund established under the will of Joseph Janvier Woodward, deceased,

to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC-1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

The terms "national" and "designated enemy country" as used herein shall have

the meanings prescribed in section 10 of said Executive Order.

Dated: February 24, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43-3289; Filed, March 2, 1943; 10:07 a. m.]

[Vesting Order 935]

ESTATE OF HELEN BASTIEN

In re: Estate of Helen Bastien, also known as Helen Berry, deceased; File No. D-28-1667; E.T. sec. 528.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order 9095, as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by the Treasurer of the City of New York as depositary acting under the judicial supervision of the Surrogate's Court, New York County, New York;

(2) Such property and interests are payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

Nationals:	*Last known address*
Adam Schuck	Germany.
George Schuck	Germany.
Victor Hoffman	Germany.
Marie Walter	Germany.

And determining that—

(3) If such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country, Germany; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest, and claim of any kind or character whatsoever of Adam Schuck, George Schuck, Victor Hoffman, and Marie Walter, and each of them, in and to the Estate of Helen Bastien, also known as Helen Berry, deceased,

to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC-1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of said Executive Order.

Dated: February 24, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian,

[F. R. Doc. 43-3290; Filed, March 2, 1943; 10:11 a. m.]

[Vesting Order 936]

ESTATE OF MARIE S. BEIL

In re: Estate of Marie S. Beil, deceased; File F-28-2076; E.T. sec. 727.

Under the authority of the Trading with the Enemy Act as amended, Executive Order 9095 as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by the Treasurer of the City of New York as depositary acting under the judicial supervision of the Surrogate's Court, New York County, New York;

(2) Such property and interests are payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

Nationals:	*Last known address*
Martha Hueneke	Germany.
Hedwig Gaebler	Germany.
Marie Hobelsberger	Germany.
Freida Heintz	Germany.
Walter Feld	Germany.

And determining that—

(3) If such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country, Germany; and Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest and claim of any kind or character whatsoever of Martha Hueneke, Hedwig, Gaebler, Marie Hobelsberger, Freida Heintz and Walter Feld, and each of them, in and to the Estate of Marie S. Beil, deceased,

to be held, used, administered, liquidated sold or otherwise dealt with in the interest of and for the benefit of the United States.

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC-1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of said Executive Order.

Dated: February 24, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43-3291; Filed, March 2, 1943; 10:11 a. m.]

[Vesting Order 937]

TRUST UNDER WILL OF ALBERT BENDHEIM

In re: Trust under will of Albert Bendheim, deceased; File F-9-100-28-4424; E. T. sec. 1483.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order 9095, as amended and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by Arthur J. Cohen, Esq., 61 Broadway, New York, New York, Trustee, acting under the judicial supervision of the Surrogate's Court, New York County, New York; and

(2) Such property and interests are payable or deliverable to, or claimed by, a national of a designated enemy country, Germany, namely,

National:	*Last known address*
Bertha Baer	44 Mylinstrasse, Frankfort A/M, Germany.

And determining that—

(3) If such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country, Germany; and

Having made all determinations and taken all action, after appropriate consultation and certification required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest.

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest and claim of any kind or character whatsoever of Bertha Baer, in and to a trust estate created under the Will of Albert Bendheim, deceased,

to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should

be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC–1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of said Executive Order.

Dated: February 24, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43–3292; Filed, March 2, 1943; 10:11 a. m.]

[Vesting Order 938]

ESTATE OF KATHERINA BERNARD

In re: Estate of Katherina Bernard, deceased; File No. D–28–1868; E. T. sec. 1653.

Under the authority of the Trading with the Enemy Act as amended, Executive Order 9095 as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by the Treasurer of the City of New York as depositary acting under the judicial supervision of the Surrogate's Court of the State of New York, in and for Kings County;

(2) Such property and interests are payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

Nationals:	*Last known address*
Valtin Petry	Germany.
Eva Schneider	Germany.
Angela Shemer	Germany.
John Petry	Germany.

And determining that—

(3) If such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country, Germany; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest, and claim of any kind or character whatsoever of Valtin Petry, Eva Schneider, Angela Shemer and John Petry, and each of them, in and to the Estate of Katherina Bernard, deceased,

to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC–1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of said Executive Order.

Dated: February 24, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43–3293; Filed, March 2, 1943; 10:11 a. m.]

[Vesting Order 939]

ESTATE OF DANIELE CEVA

In re: Estate of Daniele Ceva, also known as Dan Ceva and D. Ceva, deceased; File D–38–350; E.T. sec. 510.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order 9095, as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by Bank of America National Trust and Savings Association, Trustee and Co-Executor, acting under the judicial supervision of the Superior Court of the State of California in and for the County of Shasta;

(2) Such property and interests are payable or deliverable to, or claimed by, nationals of a designated enemy country, Italy, namely,

Nationals:	*Last known address*
Aurelia Traverso	Italy.
Paulino Traverso	Italy.

And determining that—

(3) If such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated country, Italy; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest, and claim of any kind or character whatsoever of Aurelia Traverso and Paulino Traverso, and each of them, in and to the Estate of Daniele Ceva, also known as Dan Ceva and D. Ceva, deceased,

to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC–1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of said Executive Order.

Dated: February 24, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43–3294; Filed, March 2, 1943; 10:11 a. m.]

[Vesting Order 940]

ESTATE OF ROSE C. COVARRUBIAS

In re: Estate of Rose C. Covarrubias, deceased; File D–57–46; E. T. sec. 948.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order 9095, as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interest hereinafter described are property which is in the process of administration by the Treasurer of the City of New York as depositary acting under the judicial supervision of the Surrogate's Court, New York County, New York;

(2) Such property and interest are payable or deliverable to, or claimed by, a national of a designated enemy country, Rumania, namely, Rose Maurocordato, whose last known address is Rumania;

And determining that—

(3) If such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country, Rumania; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interest:

All right, title, interest and claim of any kind or character whatsoever of Rose Maurocordato in and to the Estate of Rose C. Covarrubias, deceased,

to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

Such property and interest and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit

the powers of the Alien Property Custodian to return such property and interest or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC–1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of said Executive Order.

Dated: February 24, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43–3295; Filed, March 2, 1943; 10:11 a. m.]

[Vesting Order 941]

ESTATE OF ANNA DVORAK

In re: Estate of Anna Dvorak, deceased; File D–6–151; E.T. sec. 2667.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order 9095, as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by John M. Huston, Register of Wills and Clerk of Orphans' Court, City-County Building, Pittsburgh, Pennsylvania, Depositary, acting under the judicial supervision of Orphans' Court of Allegheny County, State of Pennsylvania;

(2) Such property and interests are payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

Nationals:	*Last known address*
Franz Bohm	Germany (Austria).
Johan Bohm	Germany (Austria).
Theresa Bohm	Germany (Austria).

And determining that—

(3) If such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country, Germany; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest, and claim of any kind or character whatsoever of Franz Bohm, Johan Bohm and Theresa Bohm, and each of them, in and to the estate of Anna Dvorak, deceased,

to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC–1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

The terms "national" and "designated enemy county" as used herein shall have the meanings prescribed in section 10 of said Executive Order.

Dated: February 24, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43–3296; Filed, March 2, 1943; 10:10 a. m.]

[Vesting Order 942]

ESTATE OF JOHANNA B. FREGIN

In re: Estate of Johanna B. Fregin, deceased; File D–28–1630; F T. sec. 432.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order 9095, as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by the Treasurer of the City of New York as depositary acting under the judicial supervision of the Surrogate's Court, New York County, New York;

(2) Such property and interests are payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely

Nationals:	*Last known address*
Ernest Fregin	Germany.
Gertrude Shewe	Germany.
Eric Fregin	Germany.
Paul Voss	Germany.
Otto Voss	Germany.
Minna Bandomer	Germany.
Conrad Gutzmer	Germany.
Greta Gutzmer	Germany.

And determining that—

(3) If such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country, Germany; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest, and claim of any kind or character whatsoever of Ernest Fregin, Gertrude Shewe, Eric Fregin, Paul Voss, Otto Voss, Minna Bandomer, Conrad Gutzmer, Greta Gutzmer, and each of them, in and to the Estate of Johanna B. Fregin, deceased,

to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC–1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of said Executive Order.

Dated: February 24, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43–3315; Filed, March 2, 1943; 10:15 a. m.]

[Vesting Order 943]

ESTATE OF LINA HARDER

In re: Estate of Lina Harder, deceased; File F–28–968, E. T. sec. 167.

Under the authority of the Trading with the Enemy Act as amended, Executive Order 9095 as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by the Treasurer of the City of New York as depositary acting under the judicial supervision of the Surrogate's Court, Queens County, New York;

(2) Such property and interests are payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

Nationals:	*Last known address*
Marion Caroline Recknagel	Germany.
Lina Pfaff	Germany.

And determining that—

(3) If such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country, Germany; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest, and claim of any kind or character whatsoever of Marion Caroline Recknagel and Lina Pfaff, and each of them, in and to the Estate of Lina Harder, deceased,

to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC–1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of said Executive Order.

Dated: February 24, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43–3297; Filed, March 2, 1943; 10:10 a. m.]

[Vesting Order 944]

ESTATE OF ERNEST HIPPE

In re: Estate of Ernest Hippe, deceased; File F–28–3734; E. T. sec. 1704.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order 9095, as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by the Treasurer of the City of New York as depositary acting under the judicial supervision of the Surrogate's Court, Bronx County, New York;

(2) Such property and interests are payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

Nationals:	*Last known address*
Hugo Hippe	Germany.
Hans Drescher	Germany.
Erich Drescher	Germany.

And determining that—

(3) If such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country, Germany; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest and claim of any kind or character whatsoever of Hugo Hippe, Hans Drescher and Erich Drescher, and each of them, in and to the Estate of Ernest Hippe, deceased,

to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Proper Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should de determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, aserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC–1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

The terms "national" and "designated" enemy country" as used herein shall have the meanings prescribed in section 10 of said Executive Order.

Dated: February 24, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43–3298; Filed, March 2, 1943; 10:10 a. m.]

[Vesting Order 945]

ESTATE OF MARGARET M. HOLBRITTER

In re: Estate of Margaret M. Holbritter, deceased; File No. D–28–1614; E. T. sec. 356.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order 9095, as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by the Treasurer of the City of New York as depositary acting under the judicial supervision of the Surrogate's Court of the State of New York, in and for New York County;

(2) Such property and interests are payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

Nationals:	*Last known address*
Elizabeth Muller	Germany.
Margaret Weber	Germany.
Margaret Meidinger	Germany.

And determining that—

(3) If such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country, Germany; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest, and claim of any kind or character whatsoever of Elizabeth Muller, Margaret Weber and Margaret Meidinger and each of them in and to the Estate of Margaret M. Holbritter, deceased,

to be held, used, administered, liquidated sold or otherwise dealt with in the interest of and for the benefit of the United States.

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC–1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of said Executive Order.

Dated: February 24, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43–3299; Filed, March 2, 1943; 10:10 a. m.]

[Vesting Order 946]

ESTATE OF JACOB HORNER

In re: Estate of Jacob Horner, deceased; File D–28–1967; E. T. sec. 1999.

Under the authority of the Trading with the Enemy Act as amended and Executive Order 9095 as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by Adele Berkel and Herman B. Forman, Executors acting under the judicial supervision of the Surrogate's Court of Queens County, New York;

(2) Such property and interests are payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

Nationals:	*Last known address*
Rosel Paull	Germany.
Margareta Trabold	Germany.
The child or children of Apolonia Vath, (names unknown).	Germany.
Konrad Horner	Germany.
Hilda Horner	Germany.
Monika Schmidt	Germany.
Agathe Klingler	Germany.
Ella Horner	Germany.
Gregor Horner	Germany.

And determining that—

(3) If such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country, Germany; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest and claim of any kind or character whatsoever of Rosel Pauli, Margareta Trabold, the child or children of Appolonia Vath (names unknown), Konrad Horner, Hilda Horner, Monika Schmidt, Agathe Klingler, Ella Horner and Gregor Horner, and each of them, in and to the estate of Jacob Horner, deceased,

to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC–1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of said Executive Order.

Dated: February 24, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43–3300; Filed, March 2, 1943; 10:10 a. m.]

[Vesting Order 947]

ESTATE OF PAOLO ISOLA

In re: Estate of Paolo Isola, deceased; File D–38–310; E. T. sec. 254.

Under the authority of the Trading with the Enemy Act as amended, Executive Order 9095 as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by the Clerk of the Hudson County Orphans' Court, acting under the judicial supervision of the Hudson County Orphans' Court of Hudson County, New Jersey;

(2) Such property and interests are payable or deliverable to, or claimed by, nationals of a designated enemy country, Italy, namely,

Nationals:	*Last known address*
Teresa Isola	Genoa, Italy.
Louisa Isola	Genoa, Italy.

And determining that—

(3) If such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country, Italy; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest, and claim of any kind or character whatsoever of Teresa Isola and Louisa Isola and each of them in and to the Estate of Paolo Isola, deceased,

to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

Such property and interest and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC–1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of said Executive Order.

Dated: February 24, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43–3301; Filed, March 2, 1943; 10:09 a. m.]

[Vesting Order 948]

TRUST ESTATE OF MEIER KATTEN

In re: Trust Estate of Meier Katten, deceased; File F–28–11586; E. T. sec. 1309.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order 9095, as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by Carolyn Katten Loewy and Hazel Katten Loewy, Trustees acting under the judicial supervision of Superior Court of the State of California, in and for the County of San Joaquin;

(2) Such property and interests are payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

Nationals:	*Last known address*
Lina Chambre Meyer	Germany.
Bertha Lion Strauss	Germany.
Sanshen Katten Lowenstein	Germany.
Klara Chambre	Germany.
Lina Lyon Hermann	Germany.
Simon Hoexter	Germany.
Adolf Katten	Germany.

And determining that—

(3) If such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country, Germany; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest, and claim of any kind or character whatsoever, of Lina Chambre Meyer, Bertha Lion Strauss, Sanshen Katten Lowenstein, Klara Chambre, Lina Lyon Hermann, Simon Koexter, and Adolph Katten, and each of them, in and to the Trust Estate of Meier Katten, deceased,

to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC–1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of said Executive Order.

Dated: February 24, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43–3302; Filed, March 2, 1943; 10:09 a. m.]

[Vesting Order 949]

ESTATE OF CLARA MEYER

In re: Estate of Clara Meyer, deceased; File D–9–100–28–1788; E. T. sec. 925.

Under the authority of the Trading with the Enemy Act as amended, Execu-

tive Order 9095 as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by Margaret A. Weber, Executrix, acting under the judicial supervision of the Surrogate Court of Kings County, State of New York;

(2) Such property and interests are payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

Nationals:	*Last known address*
Martha Bruch	Germany
Helene Bruch	Germany
Dora Fischer	Germany
Ida Muller	Germany.
Elizabeth Von Bodecker also known as Elisabeth Von Bodecker	Germany

And determining that—

(3) If such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country, Germany; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest and claim of any kind or character whatsoever of Martha Bruch, Helene Bruch, Dora Fischer, Ida Muller, Elizabeth Von Bodecker also known as Elisabeth Von Bodecker, and each of them, in and to the estate of Clara Meyer, deceased,

to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC–1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

The terms "national" and "designated enemy country" as used herein shall have the meaning prescribed in section 10 of said Executive Order.

Dated: February 24, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43–3303; Filed, March 2, 1943; 10:09 a. m.]

[Vesting Order 950]

ESTATE OF HENRY MEYER

In re: Estate of Henry Meyer, deceased; File D–28–2048; E.T. sec. 2309.

Under the authority of the Trading with the Enemy Act as amended, and Executive Order 9095 as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by Anna Steffens, Administratrix, acting under the judicial supervision of the Morris County Orphans' Court, Morristown, New Jersey;

(2) Such property and interests are payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

Nationals:	*Last known address*
Diedrich Wulbers	Germany.
Christine Zickler	Germany.
Herman C. Wulbers	Germany.

And determining that—

(3) If such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country, Germany; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest, and claim of any kind or character whatsoever of Diedrich Wulbers, Christine Zickler and Herman C. Wulbers and each of them in and to the Estate of Henry Meyer, deceased,

to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC–1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of said Executive Order.

Dated: February 24, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43–3304; Filed, March 2, 1943; 10:09 a. m.]

[Vesting Order 951]

ESTATE OF TOYOKO MIYAZAKI

In re: Estate of Toyoko Miyazaki, minor; File—D–39–1499; (ET sec. 307).

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order 9095, as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by Seattle-First National Bank, Guardian of the Estate of Toyoko Miyazaki, acting under the judicial supervision of the Superior Court of the State of Washington, County of King, Seattle, Washington:

(2) Such property and interests are payable or deliverable to, or claimed by, a national of a designated enemy country, Japan, namely,

National:	*Last known address*
Toyoko Miyazaki	Japan.

And determining that—

(3) If such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country, Japan; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest, and claim of any kind or character whatsoever of Toyoko Miyazaki in and to her estate under guardianship of Seattle First National Bank, Guardian,

to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC–1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of said Executive Order.

Dated: February 24, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43–3305; Filed, March 2, 1943; 10:08 a. m.]

[Vesting Order 952]

ESTATE OF CHARLES OPELTAL

In re: Estate of Charles Opeltal, deceased; File D–28–3382; E. T. sec. 1154.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order 9095, as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interest hereinafter described are property which is in the process of administration by the Treasurer of the City of New York as depositary acting under the judicial supervision of the Surrogate's Court, New York County, New York;

(2) Such property and interest are payable or deliverable to, or claimed by, a national of a designated enemy country, Germany, namely, Mila Mikolajewitsch, whose last known address is Germany;

And determining that—

(3) If such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country, Germany; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interest:

All right, title, interest and claim of any kind or character whatsoever of Mila Mikolajewitsch in and to the Estate of Charles Opeltal, deceased,

to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

Such property and interest and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interest or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC–1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of said Executive Order.

Dated: February 24, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43–3306; Filed, March 2, 1943; 10:08 a. m.]

[Vesting Order 953]

ESTATE OF ANNA PAPE

In re: Estate of Anna Pape, deceased; File D–28–1851; E. T. sec. 1458.

Under the authority of the Trading with the Enemy Act as amended, Executive Order 9095 as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by Martha Moebius, Administratrix, of the estate of Anna Pape, deceased, acting under the judicial supervision of the Hudson County Orphans' Court, Hudson County, New Jersey,

(2) Such property and interests are payable or deliverable to, or claimed by, a national of a designated enemy country, Germany, namely,

National:	*Last known address*
Frieda Meyer	Germany.

And determining that—

(3) If such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country, Germany; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest, and claim of any kind or character whatsoever of Frieda Meyer in and to the Estate of Anna Pape, deceased,

to be held, used, administered, sold or otherwise dealt with in the interest of and for the benefit of the United States.

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC–1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of said Executive Order.

Dated: February 24, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43–3307; Filed, March 2, 1943; 10:08 a. m.]

[Vesting Order 954]

ESTATE OF FRED SABIGAI

In re: Estate of Fred Sabigai, deceased; File 9–100–017–4556.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order 9095, as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by Gottlieb Key, Administrator, c. t. a., of the estate of Fred Sabigai, deceased, acting under the judicial supervision of Probate Court of Wood County, Bowling Green, Ohio;

(2) Such property and interests are payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

Nationals:	*Last known Address*
Lina Guse	Germany.
Gustav Sabigai	Germany.

And determining that—

(3) If such nationals are persons not within a designated enemy country the national interest of the United States requires that such persons be treated as nationals of a designated enemy country, Germany; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act, or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest, and claim of any kind or character whatsoever of Lina Guse, Gustav Sabigai and each of them, in and to the estate of Fred Sabigai, deceased,

to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC–1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of said Executive Order.

Dated: February 24, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43–3308; Filed, March 2, 1943; 10:08 a. m.]

[Vesting Order No. 955]

ESTATE OF CHRISTIANA SCHMIDT

In re: Estate of Christiana Schmidt, deceased; File D–28–2024; E.T. sec. 2124.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order 9095, as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by Robert C. Hausmann, 3935 North Percy Street, Philadelphia, Pennsylvania, Administrator, acting under the judicial supervision of the Orphans' Court of Philadelphia County, State of Pennsylvania;

(2) Such property and interests are payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

Nationals:	*Last known address*
William F. Gall	Germany.
Karoline Schaefer	Germany.

And determining that—

(3) If such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country, Germany; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest, and claim of any kind or character whatsoever of William F. Gall and Karoline Schaefer, and each of them, in and to the estate of Christiana Schmidt, deceased,

to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC–1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of said Executive Order.

Dated: February 24, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43–3309; Filed, March 2, 1943; 10:08 a. m.]

[Vesting Order 956]

ESTATE OF KURT E. SUESSKIND

In re: Estate of Kurt E. Suesskind, deceased; File No. F–28–14256; E. T. Sec. 88).

Under the authority of the Trading with the Enemy Act as amended, Executive Order 9095 as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by the Treasurer of the City of New York as depositary acting under the judicial supervision of the Surrogate's Court of the State of New York, in and for New York County;

(2) Such property and interests are payable or deliverable to, or claimed by, a national of a designated enemy country, Germany, namely, Paul Suesskind whose last known address is Germany.

And determining that—

(3) If such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country, Germany; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest, and claim of any kind or character whatsoever of Paul Suesskind in and to the Estate of Kurt E. Suesskind, deceased.

to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC–1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of said Executive Order.

Dated: February 24, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43–3310; Filed, March 2, 1943; 10: 08 a. m.]

[Vesting Order 957]

ESTATE OF MADELEINE ELISE VAN WAGENEN

In re: Estate of Madeleine Elise Van Wagenen, deceased; File D–28–1627; E. T. sec. 421.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order 9095, as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by Joseph H. Ahlsweh, Administrator, c. t. a., acting under the judicial supervision of the County Judge's Court, in and for Pinellas County, Florida;

(2) Such property and interests are payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany namely,

Nationals:	*Last known address*
Wilhelmina Ahlsweh Broichsitter, or her issue.	Germany.
Else Von Fabrice	Germany.
Helmut Beck	Germany.
Elizabeth Hartman	Germany.

And determining that—

(3) If such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country, Germany; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest, and claim of any kind or character whatsoever of Wilhelmina Ahlsweh Broichsitter, or her issue, Else Von Fabrice, Helmut Beck and Elizabeth Hartman and each of them in and to the Estate of Madeleine Elise Van Wagenen, deceased,

to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC–1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

The terms "national" and "designated enemy country" as used herein shall

have the meanings prescribed in section 10 of said Executive Order.

Dated: February 24, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43-3311; Filed, March 2, 1943; 10:07 a. m.]

[Vesting Order 958]

TRUST UNDER WILL OF SIMON WACHTEL

In re: Trust created under the will of Simon Wachtel, deceased; D-28-4538; E. T. sec. 1271.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order 9095, as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by Colorado National Bank, Trustee, acting under the judicial supervision of the County Court, City and County of Denver, Denver, Colorado;

(2) Such property and interests are payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

Nationals:	*Last known address*
Oscar Wachtel	Germany.
Hilda Falk	Germany.
Otto Wachtel	Germany.

And determining that—

(3) If such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country, Germany; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest, and claim of any kind or character whatsoever of Oscar Wachtel, Hilda Falk, and Otto Wachtel, and each of them in and to a Trust created under the will of Simon Wachtel, deceased.

to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC-1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of said Executive Order.

Dated: February 24, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43-3312; Filed, March 2, 1943; 10:07 a. m.]

[Vesting Order 959]

ESTATE OF LOUIS ZIEGEL

In re: Estate of Louis Ziegel, deceased; File D-28-1994; E. T. sec. 2094.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order 9095, as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by The First National Bank of Boston, A. Francis Hayden and Mrs. Matilda K. Ziegel, Co-Trustees, acting under the judicial supervision of the Probate Court of the State of Massachusetts, in and for Norfolk County;

(2) Such property and interests are payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

Nationals:	*Last known address*
Johanna Holz Newburg (Newberg)	Germany.
Werner Holz	Germany.
Elizabeth Holz	Germany.
Richard Holz	Germany.

And determining that—

(3) If such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country, Germany; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest, and claim of any kind or character whatsoever of Johanna Holz Newburg (Newberg), Werner Holz, Elizabeth Holz and Richard Holz and each of them in and to the Trust Estate created under the Will of Louis Ziegel, deceased,

to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC-1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in Section 10 of said Executive Order.

Dated: February 24, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43-3313; Filed, March 2, 1943; 10:07 a. m.]

OFFICE OF PRICE ADMINISTRATION.

[Order 1 Under MPR 143]

THE POLSON RUBBER COMPANY

APPROVAL OF MAXIMUM PRICES

Order No. 1 Under Maximum Price Regulation No. 143[1]—Wholesale Prices for New Rubber Tires and Tubes. Maximum wholesale prices for passenger-car tubes marked "Type B" of brands of The Polson Rubber Company.

Pursuant to paragraph (e) in § 1315.-1501 and for the reasons set forth in an opinion issued simultaneously herewith, *It is ordered:*

(a) *Sale by The Polson Rubber Company to The Firestone Tire and Rubber Co.* The maximum wholesale prices on the sale or delivery by The Polson Rubber Company to The Firestone Tire and Rubber Company of passenger-car tubes marked "Type B" of brands of The Polson Rubber Company shall be the prices on Polson's dealer list for comparable tubes less the following chain of discounts: 10%—10%—5%—5%, increased by a dollar amount equal to the Defense Supplies Corporation pool charges which The Polson Rubber Company has paid on such tubes.

(b) *Subsequent sales.* The maximum wholesale prices on all sales or deliveries at wholesale other than that covered by paragraph (a), of passenger-car tubes marked "Type B" of brands of The Polson Rubber Company shall be calculated as follows:

(1) For any seller who sold or offered for sale during March, 1942, passenger-car tubes of brands of The Firestone Tire and Rubber Company, apply to the maximum retail price established by Revised Price Schedule No. 63,[2] apart from the 16% increase provided in paragraph (n) of § 1315.110, for the Type B Polson tube

[1] 7 F.R. 3664, 5712, 8948, 9890; 8 F.R. 320.

[2] 7 F.R. 1323, 2132, 3036, 3791, 5708, 6048, 6215, 7364, 8948, 9888, 8 F.R. 2110.

all discounts from consumer list prices which the seller had in effect on March 1, 1942 for a purchaser of the same class on the brand of Firestone tubes which has a maximum retail price on the 6.00–16 size nearest to the maximum retail price of the 6.00–16 size of the brand of Type B Polson tubes being priced, and increase the resultant price by a dollar amount equal to 16% of the maximum retail price for the Type B Polson tube.

(2) For any seller who did not sell or offer for sale during March, 1942, passenger-car tubes of brands of The Firestone Tire and Rubber Company, calculate a price under subparagraph (1) using, in place of the brand of Firestone tubes called for in that subparagraph, the brand of tubes which the seller did sell or offer for sale during March, 1942, which is most comparable to such Firestone brand.

(c) *Notification.* The Firestone Tire and Rubber Company shall notify or cause to be notified in writing every person who buys for resale at wholesale tubes marked "Type B" of brands of The Polson Rubber Company, of the method set forth in this Order for determining maximum wholesale prices on such Type B tubes.

(d) This order shall supersede any different maximum prices for passenger-car tubes marked "Type B" of brands of The Polson Rubber Company which may be established by the provisions of paragraphs (a) to (d) of § 1315.1501 of Maximum Price Regulation No. 143. All other provisions of Maximum Price Regulation No. 143 shall remain applicable to the tubes covered by this order.

(e) This Order No. 1 may be revoked or amended by the Price Administrator at any time.

(f) This Order No. 1 shall become effective March 6, 1943.

(Pub. Laws 421 and 729, 77th Cong; E.O. 9250, 7 F.R. 7871)

Issued this 1st day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43–3244; Filed, March 1, 1943; 12:17 p. m.]

Regional Office, Region I.

[Amendment 3 to Emergency Order 4 Under Ration Order 11]

FUEL OIL SHORTAGE IN CONNECTICUT

Pursuant to the authority conferred upon the Regional Administrator by § 1394.5715 of Ration Order No. 11, as amended, paragraphs (a) and (b) (3) are amended to read as follows:

(a) *Findings.* The Regional Administrator finds that in the State of Connecticut, as the result of the continuing inadequacy of the supply of fuel oils of grades Nos. 2, 3 and 4, including Diesel oil and gas oil, there exists an emergency in the transportation and distribution of such fuel oils which endangers the public health, the public welfare and the war effort.

(b) *Scope of order.* * * *

(3) This emergency order shall be effective in the State of Connecticut.

Effective date of amendment No. 3. Amendment No. 3 to Emergency Order No. 4 shall become effective at 12:01 a. m., February 26, 1943.

(Pub. Law 671, 76th Cong., as amended by Pub. Laws 89, 421, and 507, 77th Cong., W.P.B. Dir. 1, 7 F.R. 562, Supp. Dir. 1–0, 7 F.R. 8418; E.O. 9125, 7 F.R. 2719, Ration Order No. 11, 7 F.R. 8480)

Issued this 25th day of February 1943.

KENNETH B. BACKMAN,
Regional Administrator.

[F. R. Doc. 43–3245; Filed, March 1, 1943; 12:17 p. m.]

SECURITIES AND EXCHANGE COMMISSION.

[File No. 43–139]

OKLAHOMA POWER AND WATER CO.

NOTICE REGARDING FILING

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pa., on the 27th day of February, A. D. 1943.

Notice is hereby given that a declaration or application (or both) has been filed with this Commission pursuant to the Public Utility Holding Company Act of 1935 by the above named party; and

Notice is further given that any interested person may, not later than March 6, 1943 at 5:30 p. m., e. w. t., request the Commission in writing that a hearing be held on such matter, stating the reasons for such request and the nature of his interest, or may request that he be notified if the Commission should order a hearing thereon. At any time thereafter such declaration or application as filed or as amended may become effective or may be granted as provided in Rule U-23 of the rules and regulations promulgated pursuant to said Act, or the Commission may exempt such transactions as provided in Rules U-20 (a) and U-100 thereof. Any such request should be addressed: Secretary, Securities and Exchange Commission, Philadelphia, Pennsylvania.

All interested persons are referred to said declaration or application, which is on file in the office of said Commission, for a statement of the transactions therein proposed, which are summarized below:

Oklahoma Power and Water Company, a subsidiary of The Middle West Corporation, a registered holding company, proposes to prepay $100,000 principal amount of its 5% Unsecured Promissory Notes aggregating $412,000 and due August 1, 1943, as heretofore extended, to the payee, Sand Springs Home, Sand Springs, Oklahoma, and to extend the maturity of the principal amount of $312,000, so that payments will be made upon principal at the rate of $4,000 monthly from September 1, 1943 to August 1, 1947 and at the rate of $5,000 monthly from September 1, 1947 to August 1, 1949, and to issue two Unsecured Promissory Notes in the amounts of $172,000 and $140,000, respectively, as evidence of the amount due. Oklahoma Power and Water Company also proposes to prepay $100,000 principal amount of collateral notes held by Harris Trust and Savings Bank, The Chase National Bank of the City of New York, City National Bank and Trust Company of Chicago, American National Bank and Trust Company of Chicago, National Bank of Tulsa, First National Bank and Trust Company (Tulsa, Oklahoma), and First National Bank and Trust Company (Oklahoma City, Oklahoma) due July 27, 1944 in the aggregate principal amount of $1,575,000, and to cancel $420,000 principal amount of its First Mortgage 5% 20 Year Gold Bonds, Series B due February 1, 1949, and $80,000 principal amount of its First Mortgage 5% 20 Year Gold Bonds, Series A due February 1, 1948, previously deposited with said banks as collateral.

By the Commission.

[SEAL] ORVAL L. DUBOIS,
Secretary.

[F. R. Doc. 43–3316; Filed, March 2, 1943; 11:19 a. m.]

WAR MANPOWER COMMISSION.

[General Order 5]

MINIMUM WARTIME WORKWEEK

DESIGNATION OF CERTAIN AREAS

Designation of certain areas as subject to provisions of Executive Order No. 9301 (8 F.R. 1825).

By virtue of the authority vested in me as Chairman of the War Manpower Commission by Executive Order No. 9301, establishing a minimum wartime workweek of 48 hours and in accordance with the provisions of § 903.2 (*supra*) of the Regulations prescribed by me on February 22, 1943, I hereby designate the following areas as subject to the provisions of Executive Order No. 9301:

Akron, Ohio.	Manitowoc, Wis.
Baltimore, Md.	Mobile, Ala.
Bath, Maine.	New Britain, Conn.
Beaumont, Tex.	Ogden, Utah.
Bridgeport, Conn.	Panama City, Fla.
Brunswick, Ga.	Pascagoula, Miss.
Buffalo, N. Y.	Portland, Oreg.
Charleston, S. C.	Portsmouth, N. H.
Cheyenne, Wyo.	San Diego, Calif.
Dayton, Ohio.	Seattle, Wash.
Detroit, Mich.	Somerville, N. J.
Elkton, Md.	Springfield, Mass.
Hampton Roads, Va.	Sterling, Ill.
Hartford, Conn.	Washington, D. C.
Las Vegas, Nev.	Waterbury, Conn.
Macon, Ga.	Wichita, Kans.

PAUL V. MCNUTT,
Chairman.

FEBRUARY 22, 1943.

[F. R. Doc. 43–3248; Filed, March 1, 1943; 12:53 p. m.]

[General Order 6]

Minimum Wartime Workweek

Designation of Certain Activities

Designation of certain activities as subject to provisions of Executive Order No. 9301 (8 F.R. 1825).

By virtue of the authority vested in me as Chairman of the War Manpower Commission by Executive Order No. 9301, establishing a minimum wartime workweek of 48 hours, and in accordance with the provisions of § 903.2 (*supra*) of the regulations prescribed by me on February 22, 1943, I hereby designate the following activities as subject to the provisions of Executive Order No. 9301:

I. The mining (including the development of ore properties), dressing, and beneficiating (milling) of the following non-ferrous metals and their ores:

Aluminum.
Antimony.
Arsenic.
Beryllium.
Chrome.
Cobalt.
Columbium.
Copper.
Lead.
Magnesium.
Manganese.
Mercury.
Molybdenum.
Silver.
Tantalum.
Tin.
Titanium.
Tungsten
Uranium.
Vanadium.
Zinc.
Zirconium.
All other non-ferrous metals and their ores.

II. (a) All logging operations.

(b) All operations of all

Sawmills.
Planing mills.
Veneer mills.
Plywood mills.
Cooperage-stock mills.
Cooperage establishments.
Shingle mills.
Wooden box factories.
Wood pulp mills.

Paul V. McNutt,
Chairman.

February 26, 1943.

[F. R. Doc. 43-3249; Filed, March 1, 1943; 12:53 p. m.]